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DOMINION OF CANADA

for the

FISCAL YEAR ENDED MARCH 31

1943

and

REPORT OF THE AUDITOR GENERAL

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1944

I

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REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

Introduction

87551—2½—A

DEPARTMENT OF FINANCE,
OTTAWA, December 27, 1943.

The Honourable J. L. ILSLEY,
Minister of Finance.

SIR,—In accordance with section 38 of the Consolidated Revenue and Audit Act, I have the honour to submit to you herewith the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1943.

INTRODUCTION

A. THE NEW FORM OF THE PUBLIC ACCOUNTS AND ITS BACKGROUND.

As this document is here presented for the first time in its revised form, it may be of interest to review briefly the history of the annual reports made to Parliament dealing with the accounts of the Government of Canada.

For the first few years after Confederation, the document known as the "Public Accounts" was prepared by a Board of Audit. This Board was the successor to a similar Board which had been evolved in the Province of Canada in the middle fifties as one by-product of the struggle of the Legislature to secure more effective control of expenditure and improved financial administration on the part of the executive arm of government. The Act of Union which was to bring responsible government to the province had given control of the public purse to the Legislature and placed the authorization of the audit of the public accounts within its jurisdiction but, for reasons difficult to understand, fifteen years were to elapse before an Audit Act was passed. Meanwhile, a branch of the office of the Inspector General[a] was responsible for the audit of accounts, and the Public Accounts were issued over the signature of the Inspector General. Thanks to drastic criticism by the Public Accounts Committee of the inadequacy of existing methods, there was enacted Chapter 78 of the Statutes of 1855 which provided for the creation of a Board of Audit, responsible to the Inspector General and charged with responsibility for the audit of accounts, the preparation and review of the Public Accounts, and the submission of this document to the Inspector General for his revision and approval. The Board was to consist of the Deputy Inspector General as Chairman, the Commissioner of Customs, and a provincial auditor to be appointed by the Governor. In 1864 the Deputy Receiver General, the Deputy Postmaster General and the Deputy Commissioner of Crown Lands were added to the Board and the Auditor was named Chairman.

After Confederation, by Chapter 5 of the Statutes of 1867, the Board of Audit was continued and the Deputy Ministers of Public Works, Militia, and Marine and Fisheries and the Commissioner of Inland Revenue were added as members. The deputy ministers who were members of the Board were made responsible, in the first instance, for the audit of their departmental accounts, and the Auditor was to audit all other accounts and make a final audit and review of the accounts primarily audited by other members of the Board. The Board of Audit, as a whole, however, remained responsible for the preparation and submission to the Minister of Finance of the Public Accounts to be annually laid before Parliament. It continued to be the duty of the Deputy Inspector General "to keep the Public Accounts of the Dominion".

In 1869 the Department of Finance was formally established. It was given "supervision, control and direction of all matters relating to the Financial Affairs and Public Accounts, Revenue and Expenditure of the Dominion". The Auditor and the Deputy

(a) In 1859 this title of Inspector General or Inspector General of Public Accounts was changed to that of Minister of Finance and in 1879 the office was combined with that of the Receiver General under the designation Minister of Finance and Receiver General.

Inspector General were to be officers of the Department and the Board of Audit was to perform its duties under the supervision of the Minister of Finance. At the same time the Treasury Board was created. In the following year, 1870, the office of Deputy Inspector General was abolished and all the powers and duties of the office of the Auditor were combined with those of the Deputy Minister of Finance. Mr. John Langton, who had been Auditor since that office was established, became Deputy Minister of Finance.

An important change came in 1878 when Parliament passed a Consolidated Revenue and Audit Act, which abolished the Board of Audit, separated the offices of Auditor and Deputy Minister of Finance and made the former in effect an officer of Parliament for "the more complete examination of the public accounts of the Dominion, and the reporting thereon to the House of Commons", and placed responsibility on the Deputy Minister of Finance not only for keeping the general accounts of the Dominion but also for preparing the Public Accounts to be tabled in Parliament by the Minister of Finance. The directions as to the content of the Public Accounts were very limited but in effect they required essentially what is required by the present Consolidated Revenue and Audit Act. The relevant provision of the present Act is that the annual statement shall show for the preceding fiscal year:

"(*a*) the state of the public debt;

(*b*) the state of the Consolidated Revenue Fund and the various trusts and special funds under the management of the Government of Canada;

(*c*) such other accounts and matters as are required to show what the liabilities and assets of Canada are at the date of such statement."

In practice the Public Accounts have always gone substantially beyond this simple and limited direction; they have always covered all the accounts on the books of the Dominion, have given supporting schedules to the balance sheet, have itemized the sources and amounts of revenue received and the amounts expended under parliamentary appropriations and have included a good deal of historical and miscellaneous data. From 1878 onwards, they have been prepared and submitted by the Deputy Minister of Finance. Up to and including the report for the fiscal year 1884-85 they included a very considerable amount of detail in regard to expenditures. Thereafter, however, the treatment of expenditures was more and more reduced to a summary presentation, as the details of expenditure had begun to be reported to Parliament by the Auditor General.

The Auditor General's report began as a report on the appropriation accounts only. It presented these accounts in such summarized form as the Auditor General considered necessary to explain the extent of his certificate, with brief statements as to the uses to which the parliamentary appropriations had been put and comments upon irregularities. Soon, however, an increasing amount of detail began to be added. In the fiscal year 1885-86 the details were greatly expanded, while only a summary appeared in the Public Accounts. This practice which was apparently arrived at by agreement between the Auditor General and the Deputy Minister of Finance has continued in effect up to the present. At that time, also, the report began to be concerned with revenues as well as expenditures. Starting with the report for the fiscal year 1923-24, the Auditor General's report began to comment upon the accounts which appear in the balance sheet (known as the "Open Accounts") and since then this report, like the Public Accounts, has covered all the accounts on the books of the Government.

Thus, for many years there have been two official reports on the accounts of the Government of Canada, differing in treatment and emphasis but overlapping to a considerable degree—one prepared by the Deputy Minister of Finance and the other by the Auditor General. This has led not only to increased cost but also to a good deal of inconvenience and confusion on the part of Members of Parliament and others who are concerned with the financial activities and position of the Government of Canada. At the same time, some abbreviation in recent years of the details formerly shown in the Auditor General's report has led to a demand from Members of Parliament for more complete information, particularly in regard to expenditures, than was being shown in either of the two official reports.

It was as a result of this situation that in the summer of 1942 you accepted the recommendation made by an informal committee consisting of the Auditor General, the Comptroller of the Treasury and myself, that beginning with the accounts for the fiscal year 1942-43 the Public Accounts and the Auditor General's report should be combined into a single document and that certain improvements in the method of presentation should be adopted. On July 31, 1942 (*vide* House of Commons Debates, Session 1942, Vol. V, p. 5082), you made the following announcement on behalf of the Government:—

"In the course of our consideration [i.e. of methods of improving the presentation of the accounts of the Government of Canada] we have studied not only the law and the historical background relating to the reports to parliament on government revenues and expenditures, assets and liabilities, et cetera, in so far as Canada is concerned, but also the practices followed by the United States, the United Kingdom, and the other British dominions. Our desire was to draw from all possible sources lessons and suggestions as to the best possible way in which to present to parliament the information necessary to enable it to exercise wisely and efficiently its control over financial matters and assure itself that the executive arm of government is properly carrying out its stewardship. As a result of the study and consideration given to the whole matter, I am glad to be able to announce that the government has decided to accept certain recommendations made jointly by the auditor general, the deputy minister of finance, and the comptroller of the treasury. The Government believes that these recommendations are sound, and, if they commend themselves to the judgment of the house, they will be implemented with respect to the accounts for the current fiscal year.

The essential feature of these recommendations is that there should be tabled under a common cover both the public accounts and the auditor general's report; that in future this single document should be called the public accounts, and that, in recording the outlays made by government departments and agencies, the 'details' of expenditures printed in the estimates should be followed, but supplemented by such other material as the Minister of Finance may consider necessary to elucidate adequately the uses to which the grants made by parliament have been applied."

The present report reflects the decision thus announced. It is intended to eliminate the overlapping and duplication inherent in the former practice of presenting two official reports, to clarify the published records of the finances of the Dominion by presenting them all as one co-ordinated whole, to make as comprehensive and illuminating a report and analysis of the government's financial activities as is practicable under present wartime conditions, and generally to facilitate the work of parliament in maintaining a wise and effective control over the activities of the executive arm of government.

The report, it will be noted, is divided into four sections, as follows:—

Introduction.—A review by the Deputy Minister of Finance, summarizing the financial transactions and outlining the debt position of the Dominion for the fiscal year under review, with certain comparative analyses.

Part I.—The Balance Sheet of the Dominion with supporting schedules prepared by the Deputy Minister of Finance and certified by the Auditor General, followed by a summary statement of revenues and expenditures and a condensed cash statement for the year; comparative tables of revenues, expenditures and indebtedness since Confederation; and various Appendices consisting of miscellaneous statements necessary to report on transactions not fully treated elsewhere.

Part II.—A report by the Comptroller of the Treasury. Prefaced by summarized statements of revenues, appropriations and expenditures which are certified by the Auditor General, it contains by departments the details of the transactions by official revenue accounts, appropriations and war allotments as well as information relative to the Trust and Special Accounts.

Part III.—The Auditor General's report to the House of Commons, containing his comments upon the information disclosed in the preceding sections and such other matters as he is required or may wish to report upon.

B. Content and Purpose of Introductory Summary.

Following the historical background just given, I intend in this Introduction to summarize the financial transactions of the Dominion for the fiscal year ended March 31, 1943, in such a way as to assist the reader in grasping the significance of the voluminous details which are to be found in Parts I and II of the Report. The transactions reported in those Parts are necessarily complex and involved, for they are the reflection in dollars and cents of physical activities that are both extensive and complicated. The government to-day is by far the largest and most complicated business in Canada: it is by far the largest employer of labour; through its various agencies it carries on an exceedingly diversified range of activities, including the operation of a transcontinental railroad

and a whole series of industrial and business enterprises; its total expenditures are about half the aggregate national income and consequently its financial operations are of a most difficult, widely ramifying and highly involved character. Nevertheless I hope it will be possible to present the financial statements of the Dominion in such a way that the ordinary citizen can at least follow the broad outline and understand something of the problems which the Government has had to meet. That is the object of this introductory survey. Those who wish to pursue details will find them in Parts I and II.

The pages that follow will be devoted, first, to some comments upon the more significant aspects of the Balance Sheet; then, to a summary analysis of revenues and expenditures, classified by functional categories for the most part, and designed to show the major trends and developments; then to a discussion of the budgetary deficit and the cash deficiency; then, to an analysis of our total requirements for cash and a report upon how the cash was raised; and, finally, to some comments upon our indirect or contingent liabilities and the changes therein during the year.

To avoid meaningless complication the figures used in this Introduction have been rounded off, in most cases to the nearest hundred thousand dollars.

C. The Balance Sheet as at March 31, 1943.

The Balance Sheet of the Dominion is shown in Part I, pages 2 to 5. For the first time it is given on a comparative basis, disclosing not only the amount of various asset and liability items at the close of the fiscal year 1942-43 but also their amount at the beginning of that year and the net changes in each item that occurred during the year. To facilitate easy reference, each item is given a number and on pages 6 to 11 will be found an explanatory note in respect of each item.

It will be noted that the aggregate liabilities of the Dominion amounted to $9,228·3 million at March 31, 1943, and had increased by $2,579·4 million during the year. Over 85 per cent of this total is represented by funded debt (including Treasury Bills). Fortunately, however, less than 6 per cent of this funded debt is now payable in foreign currencies—the equivalent of $13 million in London and $439 million in New York out of a total of $7,893·5 million. Floating debt which consists of cheques outstanding, interest due and outstanding and funded debt matured and outstanding, increased during the year by $57·3 million to a total of $117 million. Various trust, contingent and special funds, insurance and superannuation funds, Post Office Savings bank deposits and Government annuities account for the remainder of the liabilities.

Offsetting these liabilities on the assets side, the Balance Sheet shows a series of items which are entitled Active Assets and which consist mainly of cash, securities, loans and advances and miscellaneous current accounts. Active assets are those which are taken at their face value, less only a general reserve against possible losses on ultimate realization, to be deducted from the Gross Debt of the Dominion in order to calculate the Net Debt. Non-active Assets, on the other hand, are those which are treated as having no value so far as the calculation of Net Debt is concerned. The principal distinction between these two types of assets is that Active Assets normally return interest, whereas Non-Active Assets do not. In 1942-43, however, some Active Assets did not return interest while certain Non-Active Assets did so [*vide* notes 6 (*g*) on page 6 and 11 (*i*) on page 9]. Non-Active Assets consist mainly of the cost of those public works which have been charged to appropriations classified as "Capital" in the Estimates, and certain investments in or advances to government-owned enterprises to meet operating deficits or for capital purposes. There is a value in most cases in their continuing usefulness to the public, which distinguishes them from the expenditures that represent the Consolidated Fund (the remaining portion of the Net Debt). The Consolidated Fund is the accumulated net deficit since Confederation, including the amounts by which both Active and Non-Active Assets have been written down from time to time, but excluding capital expenditures and non-active investments. In this connection it should be noted that the practice, started in 1940-41, of building up a

reserve against possible losses on ultimate realization of Active Assets was again followed during the year under review. The charge to this reserve was again $25 million and the reserve now stands at $75 million.

With this explanation we may note that Active Assets totalled $3,045·4 million at March 31, 1943, an increase of $441·8 million during the year. This left the balancing item, the Net Debt, standing at $6,182·8 million at the end of the year. The increase of $2,137·6 million during the year was of course the amount of the over-all deficit for the fiscal year. The Net Debt, as already indicated, is made up of two items: (1) expenditures for capital purposes and non-active assets since Confederation, amounting to $1,493·3 million at March 31, 1943, an increase of $35·3 million during the year; and (2) the Consolidated Fund, representing the aggregate of the annual net deficits (exclusive of capital expenditure and non-active investments) since Confederation and amounting to $4,689·6 million at March 31, 1943, an increase of $2,102·3 million during the year.

It may be interesting to note that the Net Debt of Canada was $3,152·6 million at March 31, 1939, the end of the last fiscal year before the war. The increase therefore during the subsequent four years, due almost solely to war expenditures, has been $3,030·2 million. The table on page 49, Part I, shows the annual increase or decrease in Net Debt since Confederation.

D. Summary of Expenditure and Revenue.

Table I gives a summary of expenditures and revenues for the fiscal year 1942-43 compared with those for 1941-42, classified by the general accounting categories used in previous years.

TABLE I

SUMMARY OF EXPENDITURE AND REVENUE, 1942-43 AND 1941-42 *(a)*

(In millions of dollars)

Expenditures		1942-43	1941-42	Increase
Non-War Expenditure *(b)*:				
Ordinary Expenditure	1.	561·3	444·8	116·5
Capital Expenditure	2.	3·3	3·4	−0·2
Special Expenditure	3.	31·3	64·0	−32·7
Government-owned Enterprises	4.	1·2	1·2	
Other Charges, including write-down of Assets	5.	65·8	32·0	33·8
Total Non-War Expenditure	6.	662·9	545·4	117·5
War Expenditure *(b)*:				
Under ordinary War Appropriation Acts	7.	2,789·5	1,382·5	1,407·0
Less charged to Active Assets	8.	−65·2	−42·8	−22·4
Under War Appropriation (United Kingdom Financing) Act, 1942	9.	1,000·0	.....	1,000·0
Total War Expenditure	10.	3,724·2	1,339·7	2,384·6
Total Expenditures	11.	4,387·1	1,885·1	2,502·1

Revenues		1942-43	1941-42	Increase
Ordinary Revenue	12.	2,252·8	1,463·8	789·0
Less Estimated Refundable Taxes	13.	−70·0	.....	−70·0
Capital Refunds	14.	0·1	1·0	−0·9
Special Receipts and Credits	15.	62·0	21·1	40·9
Other Receipts and Credits	16.	4·6	2·6	2·0
Total Revenues and Credits	17.	2,249·5	1,488·5	761·0
Excess of Expenditures over Revenues, or increase in Net Debt	18.	2,137·6	396·5	1,741·1
	19.	4,387·1	1,885·1	2,502·1

(a) For details of actual expenditures and revenues for 1942-43 see pages 12 to 17 of Part I; for 1941-42 see pages 6 to 13 of the Public Accounts for the fiscal year ended March 31, 1942. Note that the rows and columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to be nearest hundred thousand dollars.

(b) The distinction between "war" and "non-war" expenditure is arbitrary; "war expenditure" merely means charges to the War Appropriation Acts and "non-war" means all other.

The grand total of expenditures during the year 1942-43 was $4,387·1 million, a sum far in excess of that for any previous year in the history of the Dominion. The net increase during the year was $2,502·1 million, or almost 133 per cent. This increase, as well as the huge size of the total expenditures, are of course due to war expenditures which accounted for $3,724·2 million, or approximately 85 per cent of the total, and $2,384·6 million in excess of expenditures charged to war for the fiscal year 1941-42. As we shall see, however, most of the increase in so-called non-war expenditure was also really attributable to the war. These non-war expenditures stood at $662·9 million, an increase of $117·5 million over the previous year.

As just indicated, the terms "war expenditure" and "non-war expenditure" are to a considerable degree arbitrary. "War expenditure" as used in the Public Accounts, merely means the expenditures that have been charged to the various War Appropriation Acts, and "non-war expenditure" is used to mean all other expenditures. A great portion of the increase in the interest on the public debt, and in the cost of revenue collection is directly attributable to the war, but the total amounts are included in non-war expenditure. The same applies to the compensation paid to the provinces for vacating the personal income and corporation tax fields for the duration of the war, and for the loss of gasoline tax revenues. The costs of nearly all government services have been increased by the war, but these increases are not charged to the war appropriations and so are treated as non-war expenditures. On the other hand, the wartime increase in freight and passenger travel has contributed materially to the improved position of the Canadian National Railways, thus reducing the expenditures that might otherwise have been required to meet the operating deficits. Since this war activity is largely the result of expenditures from the war appropriations, it is clear that non-war expenditure has been reduced to this extent at the expense of war expenditure.

Total revenue during the year amounted to $2,249·5 million, an increase of $761 million over the previous fiscal year. This total is almost equal to the combined revenue receipts for the two preceding fiscal years and is in excess of the sum of the receipts for the five fiscal years immediately preceding the war. It is over twice the total of the revenues received during the whole five fiscal years during which the Great War was fought. It represents nearly $200 for every man, woman and child in the country. It is a striking illustration of the resiliency of Canadian governmental revenues under conditions of full employment and with a comprehensive and well-balanced tax structure. The total Net Debt of the Dominion at March 31, 1943, it is interesting to note, was less than three times the total revenue received during the year.

It will be noted that 51·3 per cent of Canada's total expenditure for the year under review was covered by revenue receipts. This is a very satisfactory proportion for the fourth fiscal year of a total war. The following summary table shows the results for the four fiscal years of the war to date and the budget estimate for the fiscal year 1943-44:—

Fiscal year ended March 31	Total Expenditure	Total Revenue	Ratio of Total Revenue to Total Expenditure
	(In millions of dollars)		%
1940	680·8	562·1	82·5
1941	1,249·6	872·1	70·0
1942	1,885·1	1,488·5	78·9
1943	4,387·1	2,249·5	51·3
1944 (Budget Estimate)	5,500·0	2,752·0	50·0
Total	13,702·6	7,924·2	57·8

The contrast with the results achieved during the Great War is striking. The following table presents comparable figures for each year during which that war was being waged:—

Fiscal year ended March 31	Total Expenditure	Total Revenue	Ratio of Total Revenue to Total Expenditure
	(In millions of dollars)		%
1915	248·1	133·1	53·6
1916	339·7	172·1	50·6
1917	498·2	232·7	46·8
1918	576·7	260·8	45·2
1919	697·0	312·9	44·9
Total	2,359·7	1,111·6	47·1

E. Budgetary Deficit or Increase in Net Debt.

The difference between total expenditures and total revenues for the year was $2,137·6 million. This represents the over-all budgetary deficit for the year—or the increase in Net Debt, to which reference has already been made in commenting upon the Balance Sheet. This amount had to be provided either out of borrowing or out of other changes in the assets and liabilities of the Dominion. As will be shown in a later section, however, it does not represent the amount of the net cash requirements or cash deficiency. It is simply the amount by which the net liabilities of the Dominion have increased as a result of the financial transactions during the fiscal year, taking a long-range view so that all Active Assets may be considered realizable and after adding $25 million to the reserve account which provides against possible losses on realization of these assets.

The deficit is represented by charges to Capital Account and Non-Active Account, on the one hand, and to the Consolidated Fund, on the other hand. Table II shows the composition of these charges:—

TABLE II

Analysis of the Increase in Net Debt, 1942-43 (*a*)

(In millions of dollars)

Capital and Non-Active Accounts—			
Charges—			
Capital Accounts	1.	.....	3·3
Government Owned Enterprises—non-active loans and advances	2.	.....	0·7
Other Charges—increase in the Dominion's equity in the C.N.R.	3.	.....	36·1
Total Charges			40·1
Credits—			
Capital Refunds	4.	0·1	
Other Receipts and Credits (*b*)	5.	4·6	4·7
Net charge to capital and non-active accounts	6.	.....	35·3
Net Deficit on all other expenditures and revenues	7.	.....	2,102·3
Total increase in net debt	8.	.....	2,137·6

(*a*) Note that the columns do not add exactly to the totals shown in some cases: this is due to rounding off the figures to the nearest hundred thousand dollars.

(*b*) Mainly reduction in the Dominion's equity in the C.N.R. due to line abandonments.

F. Analysis of Expenditure.

(1) Ordinary Expenditure.

Expenditures classified as Ordinary Expenditure totalled $561·3 million during 1942-43. This was an increase of $116·5 million as compared with 1941-42.

Most of this expenditure, however, is accounted for by a few contractual and uncontrollable items. Thus, if we add the expenditures for interest and other charges on the public debt, various pension and superannuation payments, unemployment insurance, administration of the income tax division of the Department of National Revenue, the Post Office and payments to the provinces under the Dominion-Provincial taxation agreements, we get a total of $450·4 million or 80·4 per cent of all Ordinary Expenditure. This is brought out in Table III which also shows similar expenditures in 1941-42 and in the immediate pre-war fiscal year, 1938-39.

TABLE III

Ordinary Expenditure, 1942-43—Certain Contractual and Uncontrollable Items (*a*)

(In millions of dollars)

		1938–39	1941–42	1942–43	Increase + or Decrease − 1942–43 compared with 1941–42
Public Debt Charges	1.	133·1	171·6	202·5	+ 30·9
Pensions—To aged and blind	2.	29·0	29·6	30·0	+ 0·4
Pensions—Civil servants' superannuation	3.	2·9	2·8	2·7	− 0·1
Pensions—War, Military and Civil	4.	42·8	41·2	40·4	− 0·8
Unemployment Insurance	5.	.....	9·6	16·1	+ 6·5
Post Office	6.	35·5	41·5	44·7	+ 3·2
Income Tax Division, Department of National Revenue	7.	2·4	3·8	5·4	+ 1·6
Subsidies and payments to Provinces under taxation agreements	8.	21·2	35·5	108·7	+ 73·2
	9.	266·9	335·6	450·4	+ 114·8
Other	10.	146·1	109·0	110·9	+ 1·9
Total	11.	413·0	444·8	561·3	+ 116·5

(*a*) Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

A classification of Ordinary Expenditure by departments will be found on page 12, Part I and details thereof under the respective departments in Part II.

The interest payable on the public debt is perhaps the most important single item of non-war expenditure, amounting as it does to $188·6 million in the year under review. Adding the annual amortization of bond discount and commission, various service charges and loan flotation charges, we arrive at the figure of $202·5 million for total public debt charges, shown in Table III. In relation to a total expenditure of $4,387 million, the interest payment is not great—only 4·3 per cent. It is also only 8·4 per cent of total revenue; in the immediate pre-war year, the interest on a much lower national debt absorbed 25·5 per cent of total revenue. Compared to national income—a more significant comparison, since the interest payment is important mainly as a claim upon income—it is much smaller still. However, it is really only the interest payable abroad that forms a real drain upon the national income; apart from possible indirect effects, interest payable to Canadians only "costs" the nation as a whole the expenses incurred in

collecting the revenue from the taxpayers and paying it out to the bondholders. There is no exact information available concerning what portion of the Dominion's debt is held abroad, but the presumption is that it would approximate the debt payable in foreign currencies. Interest payable in sterling and U.S. funds amounted to only a little over $18 million, or about one-tenth of the total in 1942-43. Table IV gives a comparison of these figures for the last ten years.

It may be noted that interest payments on the public debt in 1942-43 showed an increase of $60·6 million as compared with the pre-war year 1938-39. However, as will be seen later, the increase in the return on the Dominion's investments (interest and dividends received) increased during the same period by $26·7 million. Return on investments in 1942-43 amounted to $41·2 million; this might be deducted from gross interest payments of $188·6 million to show a net interest cost of $147·4 million.

TABLE IV

Comparison of Interest Payments with Total Expenditure, 1933–34 to 1942–43

Fiscal Year	Total Expenditure	Total Interest Payments		Interest payable in Foreign Currencies	
		Amount	Ratio to Expenditure	Amount	Ratio to Expenditure
	(In millions of dollars)				
			%		%
1933–34	458·2	139·7	30·5	29·9(a)	6·5
1934–35	478·1	138·5	29·0	31·6(a)	6·6
1935–36	532·6	134·5	25·3	31·6(a)	5·9
1936–37	532·0	137·4	25·8	32·6(a)	6·1
1937–38	534·4	132·1	24·7	30·3	5·7
1938–39	553·1	128·0	23·1	30·5	5·5
1939–40	680·8	129·3	19·0	30·0	4·4
1940–41	1,249·6	139·2	11·1	24·9	2·0
1941–42	1,885·1	155·0	8·2	22·0	1·2
1942–43	4,387·1	188·6	4·3	18·4	0·4

(a) Including interest payable optionally in Canada or New York.

The compensation paid to the provinces for vacating the personal income and the corporation tax fields, and to reimburse them for the loss of gasoline tax revenue which has resulted from rationing and other controls, was also an important item of expenditure in 1942-43. It totalled over $94·2 million—$86 million of this being for income and corporation taxes. More will be said of the Dominion-Provincial taxation agreements in the discussion on revenues, for without them the present income tax structure would have been impossible.

(2) Capital Expenditure.

The charges to Capital Expenditure in the normal sense amounted to only $3·3 million during the year. The details will be found on page 14, Part I, and in the sections on the Departments of Public Works and Transport in Part II.

(3) Special Expenditure.

This is a category of expenditure adopted during the depression of the thirties to cover expenditures for unemployment and agricultural relief and various employment-creating projects. Total expenditure under this category was $31·3 million, just under half that for the previous year.

The largest single item of expenditure, $24·5 million, represented payments of awards to farmers under the wheat acreage reduction plan, administered by the Department of Agriculture. The cost of administration of the plan totalled $1·3 million. Advances to the Prairie Farm Emergency Fund and the costs of administration under the Prairie Farm Assistance Act were for minor amounts ($248,997 and $157,013 respectively). Expenditures for Dominion relief projects and the Dominion's share of outstanding Dominion-Provincial relief projects, amounting to $5 million, accounted for the remainder of the expenditures under this head.

(4) Government Owned Enterprises.

Under this heading are to be found expenditures made to meet operating deficits of business enterprises wholly owned by the Government of Canada and non-active loans and advances made to such enterprises. As the Canadian National Railway is now showing a substantial surplus, charges to this account during the year were of minor importance, totalling only $1·2 million. The net income deficit of the Prince Edward Island Car Ferry and Terminals during the calendar year 1942 accounted for $0·6 million and the remainder was made up of non-active loans and advances to the National Harbours Board. The latter are detailed in note 11 (j) to the Balance Sheet, on page 9, Part I.

(5) Other Charges, including Write-Down of Assets.

Total charges under this heading aggregated $65·8 million. Of this total $29·7 million constituted write-downs of active and non-active assets. The principal item was a charge of $25 million representing an addition to the reserve, referred to in an earlier section, to meet possible losses on ultimate realization of assets treated as "active" in the Dominion balance sheet. The annual write-off from active assets of Soldier and General Land Settlement Loans and the cancellations of Canadian Farm Loan Board Capital Stock were for very minor amounts ($50,707 and $7,355 respectively). The remainder of the expenditure for write-downs of assets, namely, $4·6 million is made up of two items: (a) an amount of $4·6 million written off from the Canadian National Railways Securities Trust Stock, representing line abandonments during the calendar year 1942; and (b) a small amount ($42,058) representing the yearly established losses on Seed Grain and Relief Accounts, administered by the Department of Mines and Resources. Both of these items, because they involve a write-down of non-active assets and, accordingly, are already included in the net debt of Canada, are offset by similar amounts shown on the other side of the ledger under Other Receipts and Credits.

The remaining debit items classified as Other Charges relate to the Canadian National Railways Securities Trust Stock. The stated value of this stock, which represents the Dominion's equity in the Canadian National Railways, was increased by $25·1 million, due to the surplus earnings of the System for the calendar year 1942, and also by $11·1 million due to the capital gain arising out of the repatriation of C.N.R. securities from the United Kingdom. The Canadian National Railways Securities Trust Stock is carried in the Dominion's books as a non-active asset and, therefore, as these two items necessarily appear as credits under the heading "Special Receipts and Credits", the net debt of Canada is not thereby altered.

(6) Total Non-War Expenditure.

If we add together amounts shown under the various categories of expenditure in the preceding five sections, we get the total of our so-called non-war expenditures. Table V shows a comparison of the totals of non-war expenditures during the last five fiscal years.

TABLE V

FIVE-YEAR COMPARISON OF NON-WAR EXPENDITURE *(a)*

(In millions of dollars)

		Fiscal years ended March 31				
		1939	1940	1941	1942	1943
Interest and other charges on the Public Debt	1.	133·1	134·6	145·7	171·6	202·5
Unemployment Insurance *(b)*	2.	.....	.....	0·1	9·6	16·1
Payments to Provinces under Taxation Agreements *(c)*	3.	.....	.....	.....	21·1	94·2
Special Expenditure	4.	71·9	89·1	42·9	64·0	31·3
C.N.R. operating deficits	5.	54·3	40·1	17·0		
Adjustment of C.N.R. Securities Trust Stock for net income surpluses or capital gains *(d)*	6.	.....	.....	5·5	4·1	36·1
Write-down of Assets	7.	3·8	23·3	29·9	27·9	29·7
Total of above special items	8.	263·1	287·1	241·1	298·3	409·9
All other non-war expenditure	9.	290·0	275·4	256·5	247·1	253·0
Total non-war expenditure	10.	553·1	562·5	497·6	545·4	662·9

(a) The classification of expenditures as between war and non-war is arbitrary; "war expenditures" means charges to the War Appropriation Acts, and "non-war expenditure" means all other expenditures.
(b) The government's contribution plus the cost of administration.
(c) In return for vacating the personal income and corporation tax fields for the duration of the war and for the reduction in gasoline tax revenue.
(d) Contra items appear on the revenue side.

This table is purposely divided into two sections. First, a series of special items are shown separately and totalled; then, all other non-war expenditures are included under a single item. The latter really represents the normal expenditures of government and it is interesting to note that they have declined substantially since the war began. In 1942-43 they were $253 million, or $37 million less than in 1938-39 and only $5·9 million higher than the low level of 1941-42. It is therefore the net effect of the exceptional items (allowing, it will be noted, for the elimination of C.N.R. deficits and the substantial decline in special relief expenditures) that has caused the over-all increase of $109·8 million in total non-war expenditures. The special payments to the Provinces, amounting to $94·2 million in 1942-43, are wholly a result of the war—and are of course more than compensated for in the Dominion's revenue receipts. The increase of $69·4 million in interest and other charges on the public debt is also solely due to the war and is substantially offset by the increase of $26·7 million in the revenue returned by investments as shown in Table XII, page xxxi. The addition of $25 million to the reserve for possible losses on realization of active assets is merely a conservative bookkeeping device and really relates to operations of previous fiscal years when the assets in question were acquired rather than to the year under review. Finally, as already indicated, there are numerous other increases in particular items of expenditure which are really due to the war and might well be charged to war expenditures. On the other hand, ordinary Defence Department expenditures included in other non-war expenditures are substantially higher at $34 million in the fiscal year 1938-39 than in the later years.

(7) War Expenditure.

Total expenditures charged to the various War Appropriation Acts amounted to what is for Canada the huge sum of $3,724 million. This is not only about five and a half times the total of non-war expenditure but is substantially over twice the estimated total of the war and demobilization expenses incurred by Canada during

the whole of the Great War and is not far from three times the total of our expenditures charged to war during the fiscal year 1941-42. (See later discussion of the comparison on page xxv.)

A breakdown of these expenditures by the various services and major spending departments is given in Table VI.

TABLE VI

WAR EXPENDITURE, 1942–43 *(a)*

(In millions of dollars)

Department of National Defence—				
Army Services	1		1,021·9	
Naval Services	2		210·2	
Air Services—				
Home War Establishment	3	226·6		
Overseas Establishment	4	23·7		
Air Training	5	366·9		
			617·1	
General Services *(b)*	6		16·0	
				1,865·2
Department of Munitions and Supply—				
Investment in plant and equipment	7		408·5	
Investment in production assets	8		245·0	
Miscellaneous war expenses	9		16·2	
Departmental administration	10		9·5	
				679·1
Department of Finance—				
Wartime Prices and Trade Board	11		77·5	
Other	12		7·2	
				84·7
Department of Agriculture	13			20·0
Department of Labour	14			16·8
Department of Pensions and National Health	15			14·3
Other Departments	16			44·1
War Appropriation (United Kingdom Financing) Act, 1942	17			1,000·0
Net War Expenditure	18			3,724·2

(a) Charges to the war appropriations. The distinction between "war expenditures" and "non-war expenditures" is arbitrary; see page xviii. Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(b) Including departmental administration for Air Services, which is classed as part of Air Services in Part II of this Report.

It will be noted that the three Defence Services and their procurement agency, the Department of Munitions and Supply, accounted for $2,544·3 million or over 68 per cent of the total, while war supplies furnished to our Allies took another $1,000 million or nearly 27 per cent. Army services cost $1,021·9 million and Air services $617·1 million, while Canada's growing Navy expended $210·2 million. Of the expenditures by the Department of Munitions and Supply, totalling $679·1 million, $408·5 million were invested in plant and equipment and another $245 million went for the purchase of production assets. War expenditures of all other Departments amounted to $179·9 million. Of this total $77·5 million went to pay administrative costs and subsidy activities of the Wartime Prices and Trade Board.

Table VII compares war expenditures in 1942-43 with those in 1941-42. In order to make a proper comparison the expenditures for 1942-43 should be adjusted by deducting (from the expenditures by the Department of Munitions and Supply) the $200 million paid to the United Kingdom for the purchase of its fixed capital investment in Canadian munitions plants and also by deducting the billion dollar expenditure under The War Appropriation (United Kingdom Financing) Act, 1942. This is because the principal effect of both these transactions was to provide the United Kingdom with Canadian exchange for the purchase of munitions, whereas in 1941-42 and earlier years assistance for this purpose was given through the accumulation of sterling balances and the repatriation of Dominion and C.N.R. securities held in the United Kingdom, which are not technically "expenditure", even though they require the outlay of cash. (Most of the fixed capital investment repurchased in 1942-43 from the United Kingdom was made in previous fiscal years).

TABLE VII

COMPARISON OF WAR EXPENDITURE, 1941-42 AND 1942-43 (*a*)

(In millions of dollars)

		1941-42	1942-43	Per Cent Increase
Army Services	1.	502·8	1,021·9	103·2
Naval Services	2.	129·4	210·2	62·4
Air Services	3.	370·6	617·2	66·5
Sundry Services—Army	4.	8.4	15.8	188.7
Total, Department of National Defence	5.	1,011·2	1,865·2	84·5
Department of Munitions and Supply	6.	252·7	(*b*) 479·1	89·6
Department of Finance	7.	16·7	84·7	407·2
Department of Agriculture	8.	27·4	20·0	−27·0
Department of Labour	9.	6·6	16·8	154·5
Department of Pensions and National Health	10.	5·6	14·3	155·4
Other Departments	11.	19·5	44·1	126·2
Comparable totals	12.	1,339·7	2,524·2	88·4
Other Items (*c*)	13.	.....	1,200·0	
Grand Total	14.	1,339·7	3,724·2	178·0

(*a*) Charges to the war appropriations. The distinction between "war" and "non-war" expenditures is arbitrary; see page xviii. Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(*b*) Excluding $200 million paid the United Kingdom for the purchase of their fixed capital investments in munitions plants.

(*c*) The billion dollar contribution to Britain and the repurchase of the British fixed capital investment in munitions plants.

The table shows that expenditure on Army Services has increased by about 103 per cent, Naval Services by 62 per cent, and Air Services by 67 per cent—or an increase of nearly 85 per cent for the Defence Services as a whole (including administrative and general expenses). The Department of Munitions and Supply expenditures are up 90 per cent and the total of the comparable items (that is, excluding from 1942-43 the $1,200 million as explained in the preceding paragraph) has increased by over 88 per cent. Since the war expenditures in 1941-42 were themselves substantial—they exceeded by several million dollars the total war and demobilization expenditures of the last war from the beginning of hostilities up to March 31, 1919, as can be verified from the table on page 46 of Part I of this Report—this achievement is greatly to the credit of Canadian productive ability. The more so in that the figures are not inflated by any significant price rise such as occurred during the Great War.

Probably the most interesting single item included in these figures is that relating to the air training plan. While expenditures on the R.C.A.F. Home War Establishment

and its overseas activities have been rapidly growing. Table VI shows that the cost of this plan was still in 1942-43 much the most important factor in the expenditures of the Air Services. Early in the war Canada's advantages as a base for training aircrews were realized, and on December 17, 1939, a formal agreement was reached which introduced the British Commonwealth Air Training Plan. This seemed a tremendous undertaking at the time, but now, though the actual rate of graduation cannot be disclosed, it can be said that the original objective is being far exceeded despite the fact that the participation by Australia was reduced as a result of Japan's entry into the war. The need for aircrews for the European theatre continued to mount nevertheless, so that the air training plan had to be revised. The new arrangement, which became effective on July 1, 1942, was known as the Combined Training Organization because it included the special schools of the Royal Air Force, which the United Kingdom had been operating in Canada, with the consent of the Canadian government. Canada pays half the cost, Australia and New Zealand a minor share based on the number of graduates they provide, and Great Britain the remainder. The total expenditure by Canada has been $740 million from the inception of the original plan to March 31, 1943, though some of this may prove to be recoverable when the shares of each participating government are finally determined.

A very important part of Canada's war expenditure in 1942-43 was the contribution made to the United Kingdom to enable it to meet the sterling area's shortage of Canadian dollars for the purchase of war supplies, without creating large-scale international war debts. Although the contribution was to the United Kingdom in the first instance, the benefits extended to the remainder of the British Empire and to others of Canada's Allies, including Russia, as a result of the re-transfer by the United Kingdom of Canadian war supplies to those nations. The entire sterling area had already established a single pool of its dollar resources; from that pool each member could obtain the dollars it required to purchase the munitions approved by the allocation authorities, and for other necessary supplies and services. Canada's contribution was added to this pool, available for all in accordance with strategic needs.

The contribution was in the form of funds deposited in the banking accounts of the United Kingdom in Canada along with dollars received by the United Kingdom from the sale of British goods and services to Canada; it is therefore impossible strictly to say that it was used for some one payment rather than another. Nevertheless, the real assistance provided was actually in the form of Canadian goods and services, as the money was of no other use than to purchase these; and it is not difficult to establish that it was used for the purposes intended by Parliament. According to the terms of the Act, known as The War Appropriation (United Kingdom Financing) Act, 1942, the funds were granted to His Majesty towards defraying the expenditures that might be incurred during the present war for the purpose of enabling the government of the United Kingdom "to purchase in Canada, aircraft, tanks, mechanical transport vehicles, guns, ammunition, and other munitions of war, foodstuffs, raw materials, and other commodities and supplies essential to the conduct of the war and the maintenance of the people of the United Kingdom, and to defray other expenses incurred in Canada arising out of the war." In order to meet these conditions it was necessary to establish a procedure for making advances out of the appropriation which when carried out throughout the period, would ensure, firstly, that the United Kingdom would spend at least $1,000 million during the period in which she received the contribution, for purchases eligible under the terms of the Act, and, secondly, that this sum was required in addition to the sterling area's other sources of Canadian dollars in order to make necessary purchases in Canada. That these requirements were met is demonstrated by Tables VIII and IX. (Preliminary figures for both of these tables were presented to Parliament on May 11, 1943).

Table VIII shows the total payments made by the sterling area in Canada during the period in which the contribution was used. It is divided into two parts, the first showing the portion which has been attributed to the contribution, and the second showing the portion that has been attributed to the sterling area's other sources of Canadian dollars.

This allocation is purely arbitrary, of course, for the reasons given above. Part A is simply a list of purchases of eligible goods, made by the sterling area in Canada during the period in question, totalling $1,000 million; Part B is the remainder of the sterling area's payments to Canada during the same period. The significant point revealed by the table is that the sterling area purchased eligible goods substantially in excess of the amount contributed by Canada.

TABLE VIII

STERLING AREA PURCHASES AND OTHER PAYMENTS IN CANADA DURING THE PERIOD OF USE OF THE BILLION DOLLAR CONTRIBUTION

(In millions of dollars)

A. *Portion Attributed (Arbitrarily) to the Contribution.*			
I. *Munitions of War.*			
1. Aircraft and parts	31		
2. Armoured fighting vehicles and mechanical transport (including tanks)	343		
3. Chemicals and explosives	32		
4. Guns and small arms	50		
5. Shells and ammunition	179		
6. Other, including naval and other vessels, instruments, communications equipment, etc	54		
			689
II. *Foodstuffs and Raw Materials.*			
1. Wheat	87		
2. Bacon and pork products	75		
3. Lumber	28		
4. Cheese	20		
5. Base metals (part only)	101		
			311
			1,000
B. *Remaining Portion, Attributed (Arbitrarily) to Other Sources of Financing.*			
I. *Commodity Exports.*			
(a) To the United Kingdom:			
1. Foodstuffs	53		
2. Base metals	19		
3. Wood products	29		
4. Miscellaneous	32		
			133
(b) To the Sterling Area other than the United Kingdom			79
			212
II. *Services, etc.*			
1. Freight	70	*(a)*	
2. War Services (including air training, etc.)	91		
3. Interest and dividends	9		
4. Capital expenditure for the production of munitions	28		
5. Other capital payments	3		
6. Miscellaneous	12		
			213
			425

(a) Not including $18 million in freight charges included in the value of munitions of war in Part A.

Table IX presents a statement of the balance of payments between Canada and the sterling area, for the calendar year 1942 and for the fiscal year 1942-43. Its significance is this—it demonstrates the necessity of the Canadian contribution, if the sterling area was to get the munitions and other materials and services it

required from Canada. Canadian farmers, lumbermen, miners and manufacturers could only produce and deliver these essential war supplies if they got paid in Canadian dollars. On the other hand, the sterling area which had to make payments in Canadian dollars for Canadian goods and services of, say $1,892 million during the calendar year 1942, had available only, say $887 million of such dollars from the sale of goods, services and securities to Canada during the period.

TABLE IX

CANADIAN DOLLAR REQUIREMENTS OF THE STERLING AREA AND HOW THEY WERE FINANCED
(In millions of dollars)

	Calendar Year 1942	Fiscal Year 1942–43
A. *Canadian Dollars Required by the Sterling Area for Payments to Canada*—		
1. For purchase of munitions in Canada	873	882
2. For other exports by Canada	688	693
3. For war activities in Canada, including air training, etc.	127	132
4. For freight payments to Canada	113	113
5. For fixed capital expenditures in Canada for the production of munitions	58	25
6. For other capital payments to Canada	5	5
7. For interest and dividend payments	12	10
8. For other services and miscellaneous	16	15
9. Total sterling area payments	1,892	1,875
B. *How these Canadian Dollars were Obtained by the Sterling Area*—		
1. From receipts for Canadian imports from the sterling area	226	200
2. From freight payments made by Canada to the sterling area	41	39
3. From interest and dividends paid by Canada	61	59
4. From other services and miscellaneous current receipts	42	42
5. From Canadian war expenditures in the sterling area	191	248
6. From private capital payments by Canada, including estates, gifts, purchases or redemptions of securities, etc.	51	50
7. From the official repatriation of securities	296	73
8. From the transfer of United States dollars to Canada by Britain	23	166
9. From the purchase of munitions plants by Canada from Britain	.....	(*a*) 40
10. From adjustments in respect of previous transactions and from other special transactions	74	86
11. From The War Appropriation (United Kingdom Financing) Act, 1942	1,000	1,000
12. Sub-total	2,005	2,003
13. *Less* expenditures and transfers included above made from sterling balances held at the beginning of the period and therefore not providing Canadian dollars during the period (*b*)	−118	−150
14. Total Sterling Area Receipts	1,887	1,853
C. *Balancing Item* (apparent errors and omissions)	5	22

(*a*) $200 million, paid to the United Kingdom by Canada for the purchase of munitions plants was charged to the fiscal year 1942-43, but only $40 million had actually reached the hands of the United Kingdom authorities at the close of business on March 31, 1943.

(*b*) This is the net decrease in sterling balances held by Canada, exclusive of the $700 million worth of sterling transferred to the United Kingdom in exchange for a note payable in Canadian dollars and not bearing interest during the war period. Note that this loan did not provide the United Kingdom with dollars, since it was made in sterling from amounts held by Canada with British banks; Britain received the dollars earlier, when Canada purchased the sterling.

(8) Comparison of Expenditure with Estimates.

Table X shows a comparison of expenditures with estimates for the principal departments of government. Further details will be found in Part II of this Report.

TABLE X

COMPARISON OF EXPENDITURE WITH ESTIMATES, 1942-43 *(a)*—(In millions of dollars)

	DEPARTMENT	ANNUAL APPROPRIATION ACTS		ALLOTTED FROM THE WAR APPROPRIATION ACTS		CONTINUING STATUTORY PROVISIONS		TOTAL	
		Estimates	Actual	Estimates	Actual	Estimates	Actual	Estimates	Actual
1.	Agriculture	41·8	38·2	23·1	20·0	0·3	0·3	65·2	58·4
2.	Auditor General's Office	0·5	0·4	0·3	0·2	*(b)*	*(b)*	0·8	0·7
3.	Chief Electoral Officer	*(b)*	*(b)*			1·4	1·4	1·5	1·4
4.	Civil Service Commission	0·4	0·4	0·5	0·4	*(b)*	*(b)*	0·9	0·9
5.	External Affairs	1·2	1·1	0·6	0·5	*(b)*	*(b)*	1·9	1·5
6.	Finance	8·3 *(c)*	6·3	1,086·2	1,084·7	367·2	367·2	1,461·8	1,458·2
7.	Fisheries	1·8	1·6	0·3	0·2	0·2	0·2	2·2	1·9
8.	Governor General and Lieutenant Governors	0·1	0·1			0·1	0·1	0·2	0·2
9.	Insurance	0·2	0·2					0·2	0·2
10.	Justice	3·5	3·1	0·1	0·1	2·4	2·4	6·0	5·5
11.	Labour	18·9	17·3	19·2	16·8	0·5	0·5	38·6	34·7
12.	Legislation	1·3	1·2			1·3	1·3	2·6	2·5
13.	Mines and Resources	11·4	10·3	8·4	6·3	0·3	0·3	20·2	16·9
14.	Munitions and Supply	4·5 *(c)*	4·5	679·2	679·1	0·5	0·5	684·2	684·1
	National Defence—								
15.	Army Services	0·7	0·4	1,043·5	1,037·8	*(b)*	*(b)*	1,044·3	1,038·2
16.	Naval Services			222·0	210·2	*(b)*	*(b)*	222·0	210·2
17.	Air Services			653·0	617·2	*(b)*	*(b)*	653·0	617·2
18.	National Revenue	15·9 *(c)*	15·2	*(b)*	*(b)*	*(b)*	*(b)*	16·0	15·2
19.	National War Services	0·6	0·4	9·0	8·6	*(b)*	*(b)*	9·6	9·1
20.	Pensions and National Health	53·4	52·0	15·1	14·3	1·8	1·8	70·2	68·1
21.	Post Office	47·0 *(c)*	44·7	0·2	0·2	*(b)*	*(b)*	47·3	45·0
22.	Prime Minister's Office	0·1	*(b)*	*(b)*	*(b)*	*(b)*	*(b)*	0·1	0·1
23.	Privy Council Office	0·1	0·1	1·6	1·5			1·7	1·6
24.	Public Archives	0·1	0·1	*(b)*	*(b)*	*(b)*	*(b)*	0·1	0·1
25.	Public Printing and Stationery	0·3	0·2			*(b)*	*(b)*	0·3	0·2
26.	Public Works	12·6	11·1	7·4	6·9	1·5	1·5	21·4	19·4
27.	Royal Canadian Mounted Police	6·0	5·8	4·0	3·9	0·4	0·4	10·4	10·1
28.	Secretary of State	0·9	0·8	0·1	0·1	*(b)*	*(b)*	1·0	0·9
29.	Soldier Settlement of Canada	0·6	0·6	0·1	*(b)*	0·1	0·1	0·8	0·6
30.	Trade and Commerce	7·7	7·1	10·9	9·5	*(b)*	*(b)*	18·7	16·6
31.	Transport	22·7 *(d)*	20·1	6·6	5·8	41·4	41·4	70·7	67·3
32.	Unallotted portion of War Appropriations			1·0				1·0	
33.	Total Expenditure	262·7	243·4	3,792·5	3,724·2	419·5	419·5	4,474·7	4,387·1
	Loans and Investments:								
34.	Finance			31·6	31·6	1·6	1·6	33·2	33·2
35.	Munitions and Supply			17·2	17·2			17·2	17·2
36.	Soldier Settlement of Canada	0·1	0·1					0·1	0·1
37.	Transport	0·6 *(d)*	0·4	16·7	16·5	94·7	94·7	112·0	111·5
38.	War Appropriation, Section 3			297·9	297·9			297·9	297·9
39.	War Appropriation (U.K. Financing) Act 1942			761·3	761·3			761·3	761·3
40.	Grand Total	263·4	243·9	4,917·2	4,848·7	515·8	515·8	5,696·5	5,608·4

(a) For complete details for each department refer to Part II of this Report. Note that the rows and columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars. *(b)* Less than $50,000.

(c) Transfers totalling $5·2 million were made from the Department of Finance to other departments: $4·5 million to Munitions and Supply, $0·5 million to Post Office, $0·1 to National Revenue, and lesser amounts to other departments.

(d) The sum of $0·1 million was transferred from expenditure to loans and advances in the Department of Transport.

G. Analysis of Revenue

(1) Comparison with Earlier Fiscal Years.

Revenue receipts in the fiscal year 1942-43 reached an unprecedented level. The rapid development of the war production program, the accompanying rise in employment and incomes, and the high level of taxation imposed under the budget of June, 1942, were the principal causes contributing to the attainment of a revenue total never before reached.

Revenue for the year, classified by major categories, is presented in Table XI, with corresponding figures for the previous fiscal year, the last pre-war fiscal year and the aggregate of the six years of the war and rehabilitation period beginning April 1, 1914 and ending March 31, 1920.

TABLE XI

Revenue by Major Classifications, 1942-43 Compared With 1941-42, 1938-39 and the Aggregate of the Six Fiscal Years Ended March 31, 1920

(In millions of dollars)

		Six fiscal years ended March 31, 1920	Fiscal years ended March 31		
			1939	1942	1943
Tax Revenue—					
Direct	1.	140·5	142·0	652·4	1,308·1[1]
Indirect	2.	980·4	294·2	708·5	758·6
Total Tax Revenue	3.	1,120·9	436·2	1,360·9	2,066·7[1]
Non Tax Revenue	4.	340·5	61·8	102·9	116·1
Total Ordinary Revenue	5.	1,461·4	498·0	1,463·8	2,182·8
Special and other Receipts	6.	.....	4·2	24·7	66·7
Grand Total Revenue	7.	1,461·4	502·2	1,488·5	2,249·5[1]

[1]After deducting $70·0 millions of refundable taxes.

It will be observed that total revenue in the fiscal year 1942-43, after deducting taxes refundable after the war under the Income and Excess Profits Tax Acts, was over four times as large as the revenue of the pre-war fiscal year 1938-39 and exceeded by more than one-half the revenue of the whole of the period encompassed by the fiscal years 1914-15 to 1919-20 inclusive.

It is also a noteworthy feature of this comparison that tax revenues show an increasing emphasis on direct taxation and a decreasing proportion from indirect taxation. The significance of this tendency will be more fully discussed in later paragraphs.

(2) Detailed Statement of Revenue, 1942-43.

In Table XII revenue receipts of the year under review are compared in detail with those of the previous fiscal year and the fiscal year 1938-39. Because it is desired to itemize the sources of revenue in considerable detail, the figures given in this table are to the nearest thousand dollars.

TABLE XII

REVENUE RECEIPTS BY SOURCES, 1942-43 COMPARED WITH 1941-42 AND 1938-39

(In thousands of dollars)

		Fiscal years ended March 31		
		1939	1942	1943
Tax Revenue—				
Direct Taxes—				
Direct Taxes on Incomes—				
Individual Income Tax, including National Defence Tax	1.	46,937	296,139	534,138
Less Estimated Refundable Savings Portion	2.	.....	.....	50,000
Net Individual Income Tax	3.	46,937	296,139	484,138
Tax on Interest and Dividends	4.	9,903	26,642	26,711
Taxes on Rents and Royalties	5.	.....	1,627	1,370
Corporation Income Tax	6.	85,186	185,836	347,970
Excess Profits Tax	7.	.....	135,168	454,581
Less Estimated Refundable Savings Portion	8.	.....	.....	20,000
Net Excess Profits Tax	9.	.....	135,168	434,581
Total Direct Taxes on Incomes	10.	142,026	645,412	1,294,770
Succession Duties	11.	.....	6,957	13,273
Total Direct Taxes	12.	142,026	652,369	1,308,043
Indirect Taxes—				
Customs Import Duties	13.	78,751	142,392	118,963
Excise Duties—				
Spirits, malt, etc	14.	18,530	46,776	65,594
Cigars, cigarettes and tobacco	15.	33,225	65,050	76,372
Licences	16.	34	40	38
	17.	51,789	111,866	142,004
Less Refunds	18.	475	1,775	3,283
Total Excise Duties	19.	51,314	110,091	138,721
Excise Taxes—				
Taxes on Commodities—				
Sales tax	20.	125,927	246,553	250,478
War Exchange tax	21.	.....	100,874	94,553
Automobiles, rubber tires and tubes	22.	1,343	16,742	3,062
Beverages	23.	.....	6,247	14,119
Candy and chewing gum	24.	.....	.....	8,185
Cigars, cigarettes and tobacco	25.	125	333	26,295
Cigarette papers and tubes	26.	1,450	3,948	5,056
Electric and gas appliances	27.	.....	8,470	5,306
Furs	28.	.....	.....	3,170
Gasoline	29.	.....	24,752	24,898
Matches and lighters	30.	1,819	2,766	2,855
Phonographs, radios and tubes	31.	.....	2,361	1,191
Special excise on importations	32.	15,591	861	480
Sugar	33.	11,004	22,009	14,950
Toilet preparations and soaps	34.	1,249	3,539	4,542
Trunks, bags, luggage, etc	35.	.....	.....	2,187
Wines	36.	230	1,445	2,007
Sundry	37.	235	877	1,938

TABLE XII—*Concluded*

(In thousands of dollars)

		Fiscal years ended March 31		
		1939	1942	1943
Taxes on Amusements and Services—				
Amusements	38	.....	7,710	10,778
Tax on pari-mutuel bets	39.	.....	1,082	1,287
Transportation and communication	40.	1,640	8,131	16,083
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc	41.	4,746	4,893	12,586
Licences, interest and miscellaneous	42.	139	201	255
	43.	165,498	463,795	506,261
Less refunds	44.	3,787	10,370	17,549
Total Excise Taxes	45.	161,711	453,425	488,712
Other Taxes—				
Chartered bank note circulation	46.	1,014	786	665
Insurance Companies	47.	891	1,148	10,893
Miscellaneous	48	547	702	723
	49	2,452	2,636	12,281
Total Revenue from Taxes	50.	436,254	1,360,913	2,066,720
Non-tax Revenue—				
Post Office	51.	35,288	45,994	48,869
Return on Investments	52.	14,532	25,826	41,242
Bullion and coinage	53.	2,052	4,767	5,883
Premium, discount and exchange	54.	477	11,855	395
Other	55.	9,414	14,469	19,690
Total Non-tax Revenue	56.	61,763	102,911	116,079
Total Ordinary Revenue	57.	498,017	1,463,824	2,182,799
Capital Refunds—				
Refund of previous years' expenditures	58.	40	38	102
Net insurance proceeds of P.E.I. Car Ferry SS. *Charlottetown*	59.	.....	984	
Non-Active Accounts—				
National Harbours Board, reduction of indebtedness	60.	.....	33	15
Write-downs to Consolidated Fund—				
Seed Grain and Relief Loans	61.	18	58	42
Soldier and General Land Settlement Loans	62.	127		
Canadian National Railways Securities Trust Stock —Line abandonments	63.	2,713	2,539	4,576
Total	64.	2,898	3,652	4,735
Special Receipts and Credits—				
Refund of previous years' Special Expenditure	65.	1,232	102	239
Special Receipts—War Appropriation Acts	66.	.....	16,384	18,651
War Donations	67.	.....	459	275
Canadian Wheat Board— Reduction in Reserve Account	68.	.....	.....	6,660
Canadian National Railways— Special credit equal to the net income surplus for calendar years 1941 and 1942	69.	.....	4,016	25,063
Capital gain on repatriation of Canadian National Railways Securities	70.	.....	99	11,073
Other	71.	24	.....	1
Total	72.	1,256	21,060	61,962
Grand Total Revenue	73.	502,171	1,488,536	2,249,496

(3) Direct Taxes on Incomes.

During the war period primary emphasis has been placed on the direct taxation of incomes, both individual and corporate. Taxation of individuals through income tax is recognized as being the most equitable type of taxation, as it takes into account the ability to pay as indicated by the amount of income and the family responsibilities of the taxpayer. The wartime fiscal program has also placed strong emphasis on taxation of corporate incomes, both through the excess profits tax and the normal corporation income tax, in order to assure that no abnormal or unreasonable profits should be derived from production for the war effort.

In the fiscal year 1942-43 revenue from direct taxes represented about two-thirds of the total tax revenue, as compared with about one-third in the last pre-war year. In amount, such revenue had increased to a figure over nine times as large as that of the fiscal year 1938-39 and double that of the fiscal year 1941-42.

(4) Taxes on Personal Incomes.

Revenue from the income tax on personal incomes, including the national defence tax, amounted to $484·1 million after deducting the refundable savings portion. This yield was 64 per cent in excess of the corresponding revenue of the previous fiscal year. This increase was the result of the rising level of national income under the stimulus of the war production program, and the payment of taxes on 1941 incomes at relatively high rates and also partial payment of taxes at the higher rates applicable to 1942 incomes. In addition to the annual payments of tax received after April 30, 1942, in respect of 1941 incomes, a flow of funds to the Treasury commenced in September, 1942, with the institution of the system of withholding taxes at the source, which represented revenue normally not received by the Treasury until the following fiscal year. Thus the 1942-43 revenue from the income tax on personal incomes was the result of a combination of an increasing level of incomes and tax rates and also some overlapping of revenues ordinarily collected in the succeeding fiscal year due to the change to the system of deduction at the source.

The level of personal income taxes reached in the budget of June, 1942, was to a large extent made possible by the withdrawal of the provinces from this taxation field by formal agreement with the Dominion Government. The last year in respect of which personal income tax was levied by the provinces was 1940, and corporation taxes have been withdrawn for roughly the same period. The provinces were offered reimbursement on two alternative bases, to be selected by themselves to their best advantage. One basis provided for annual payments during the term of the agreements of an amount equal to the collections made by the province and its municipalities during the fiscal year ended nearest to December 31, 1940, from the taxes foregone under the agreements, while the second basis provided for payment of an amount equal to the net debt service actually paid by the province in its fiscal year ended nearest to December 31, 1940, less the revenue obtained from provincial succession duties during that period. Five of the provinces, British Columbia, Alberta, Manitoba, Ontario and Quebec, opted to be reimbursed under the first option, while the other four provinces, Saskatchewan, New Brunswick, Nova Scotia and Prince Edward Island, chose the second option. In addition, fiscal need subsidies were granted to Saskatchewan, Manitoba, New Brunswick, Prince Edward Island and Nova Scotia on the basis of demonstrated need. The Dominion Government also agreed to compensate the provinces for losses in their revenue from gasoline taxes to the extent of any decrease below 1940 revenues.

It is not too much to say that these tax agreements have enabled the Dominion to develop its wartime fiscal policy on the basis of equity and efficiency. Had they not been consummated, it would not have been possible for the Dominion to raise anything like half its requirements out of current revenue. Furthermore, even a somewhat lower level of taxation could only have been imposed at the cost of an unfair and inequitable

distribution of the burden of war expenditures as between different sections and groups in the country. The tax agreements, in other words, were a *sine qua non* of to-day's highly productive and reasonably equitable tax structure.

A portion of the personal income tax collected in the fiscal year 1942-43 will be refunded after the war. Receipts from this refundable savings portion, estimated to amount to $50 million in the fiscal year 1942-43 have been excluded from the revenue totals given in the above table in order to show only tax revenue which will ultimately be retained in full by the Government.

(5) Taxes on Interest, Dividends, Rents and Royalties.

Revenue shown under the headings "Tax on Interest and Dividends" and "Tax on Rents and Royalties" represents the yield of the special taxes imposed on certain incomes under Section 9B of the Income War Tax Act. The greater part of this revenue in the fiscal year 1942-43 was derived from the 15 per cent tax levied on dividends and interest paid to non-residents of Canada.

(6) Corporation Income Tax and Excess Profits Tax.

Throughout the war period corporation profits have been subject to the corporation income tax, which was a part of the pre-war tax system, and in addition to the Excess Profits Tax, which was introduced after the outbreak of war. The rate of corporation income tax has been 18 per cent during the war years, compared with the immediate pre-war rate of 15 per cent.

The Excess Profits Tax rates have been revised upward by successive steps during the war period and the revenue of the year under review reflects the revisions made by the 1941 budget and in part also the changes introduced in the budget of 1942. In the early part of the fiscal year under review, following April 30, 1942, corporations in general made payment of their full annual tax liability in respect of the year 1941 at the rates applicable to profits of that year. The budget of June, 1942, however, not only increased the rate of excess profits tax (basically the increase was from a 75 per cent rate to a rate of 100 per cent) to be effective from July 1, 1942, but also provided for compulsory monthly instalment payments of both corporation income tax and excess profits tax to commence on the same date. Whereas under the previous system of one annual payment of tax there would have been only a small amount of additional revenue during the latter part of the fiscal year the instalment plan introduced in July, 1942, had the effect of bringing a substantial amount of additional revenue into the fiscal year 1942-43. As in the case of the personal income tax, therefore, because of some overlapping the corporation and excess profits tax revenues of this year are higher than would otherwise have been the case.

The effect of the excess profits tax provisions introduced as from July, 1942, taken in combination with the corporation income tax, is that every corporation which has earned profits not exceeding an amount equal to 116⅔ per cent of its standard profits (basically, average profits of the years 1936 to 1939 inclusive) pays a tax rate of 40 per cent on such profits, while every corporation whose profits exceed 116⅔ per cent of its standard profits pays a rate of 30 per cent on an amount of profits equal to its standard profit and 100 per cent of profits in excess of standard profit. Stated in other terms, no corporation is allowed to retain more than 70 per cent of its pre-war standard profit before tax.

Where the 100 per cent rate is effective, however, a post-war tax refund will be given equal to 20 per cent of the amount by which current profits exceed 116⅔ per cent of standard profits. In respect of the fiscal year 1942-43 it is estimated that an amount of $20 million of excess profits tax collections will be refundable after the war.

(7) Succession Duties.

In 1941 the Dominion Government entered the field of succession duties for the first time. The rates under the Dominion Act were formulated in the light of the existing provincial rates and taken in combination with the latter result in a total tax of about the same general severity as the British death duties.

Revenue from this source had not reached by the end of the fiscal year 1942-43 the amount which had been anticipated. It is thought, however, that the amortization of payments over a number of years has resulted in lower initial revenues than expected, and that over a period of years there will be a gradually increasing revenue from this source.

(8) Indirect Taxes.

(*a*) Customs Duties.

Customs revenue declined during the fiscal year to an amount about 16 per cent less than the revenue of the previous year, although remaining considerably above the level of the last immediate pre-war year. A reduction in imports of goods for civilian use, on the one hand, and remission of duties and drawbacks paid on materials, equipment and supplies imported for war purposes by or on behalf of the United Kingdom and other Allied governments, on the other hand, were largely responsible for this decline.

(*b*) Excise Duties.

Excise duties are levied exclusively on tobacco products and alcoholic beverages. The revenue of the fiscal year 1942-43, which exceeded that of the previous year by about 26 per cent, was the result of the increased rates of tax imposed following the budget of June, 1942, which were in effect for three-quarters of the fiscal year, combined with record levels of consumption. The largest single source of excise duties revenue is the cigarette tax, which yielded almost half the total, while the tax on malt used in brewing beer contributed about one-quarter of the total. The remainder of the revenue from excise duties was derived largely from the tax on spirits and on manufactured tobacco, with several other less important sources contributing small amounts.

The excise duty on cigarettes in effect during the fiscal year was, in general, $6 a thousand, compared with a pre-war rate of $4 a thousand (there are additional taxes on cigarettes under the Special War Revenue Act); the duty on malt was 16c a pound compared with a pre-war rate of 6c a pound; and the basic duty on spirits was $9 a gallon compared with a pre-war rate of $4 a gallon.

(*c*) Excise Taxes.

The term "excise taxes" refers in general to the list of some fifty or more taxes collected under the Special War Revenue Act. Many of the taxes in effect in the year under review were levied prior to the war, although for the most part at lower rates. On the other hand several new taxes have been introduced, designed principally to discourage spending either as a part of the anti-inflation program or to conserve materials and services in short supply.

The most important single source of excise tax revenue was the sales tax, which has remained fixed in rate at 8 per cent during the war period. The gross revenue of $250·5 million was only slightly higher than that of the previous year, however, and there was a substantial increase in refunds due to the remission of tax on materials and plant equipment imported into or purchased in Canada for war purposes by or on behalf of the United Kingdom and other allied governments. It is not possible to segregate the exact amount of such refunds attributable to the sales tax, but it is likely that on balance the net revenue during the year was somewhat below that of the previous year.

The next most productive source of revenue in this group was the War Exchange Tax, which is levied at the rate of 10 per cent on most imports into Canada from hard currency countries. This tax was designed principally to conserve United States dollar exchange but has had the incidental effect of yielding a revenue amounting in the fiscal year 1942-43 to $94·6 million.

Of the many other excise tax sources a few showed decreases from the previous year, due to restricted consumption of the commodities in question, but most taxes showed increases and there was revenue for the first time from many new taxes introduced by the budget of June, 1942. Taxes showing decreases were those on automobiles, rubber tires and tubes, sugar, electric and gas appliances and phonographs, radios and tubes.

The list of new taxes first imposed during the fiscal year 1942-43 includes taxes on chewing gum, candy and confectionery, photographic supplies, ash trays, pipes and smoking accessories, cigarettes and tobacco (in addition to the excise duties), fountain pens and pencils, trunks, suitcases, bags, etc., expenditures in cabarets and night clubs, domestic telephone extensions, and taxes imposed at the retail level on clocks and watches, jewellery and plated ware, and ornaments, vases, cut glass, etc. A considerable number of existing taxes were also increased in rate, including those levied on beverages (soft drinks), carbonic acid gas, cigarette papers and tubes, cigars, furs, playing cards, wines, long distance telephone calls, telegrams and cables, sleeping berths, parlour car chairs and transportation tickets. Revenue from these various taxes is given in some detail in Table XII.

It is also worth noting that considerable revenue was derived from certain taxes not mentioned above, such, for example, as the gasoline tax and the tax on admissions to theatres and other forms of amusements. Because of the fact that certain of these taxes are payable through the purchase of stamps it has not been possible to segregate the revenue by individual sources. Such revenue is included under the item "stamps", etc., in Table XII.

(9) Other Taxes.

The tax on the note circulation of the chartered banks is relatively unimportant and is declining from year to year with the reduction in the outstanding amount of chartered bank notes. The tax on insurance companies is based on net premium income. Revenue from this source increased substantially during the fiscal year, due in part to increased rates imposed by the budget of June, 1942, and also due to arrangements made under the Dominion-Provincial Tax Agreements which had the effect of bringing collections for two years into revenue for the fiscal year 1942-43.

(10) Non-tax Revenue.

(*a*) General.

In addition to receipts from taxes, there are other revenues which are included in Ordinary Revenue in the Dominion's accounts. These non-tax revenues totalled $116·1 million in 1942-43 as compared with $102·9 million in the previous year and with $62 million in the immediate pre-war year.

The two main revenue producers in this category are the Post Office and the Dominion's portfolio of investments. With expanding business activity and incomes, gross Post Office receipts have risen from $35·3 million in the pre-war year to almost $49 million in the year under review, although as will be evident from the details given in Part II of this Report, Post Office expenditures have also shown a steady increase. Return on investments, that is to say, interest and dividends received in respect of loans, advances and securities included amongst the Dominion's assets, increased from $14·5 million in 1938-39 and $25·8 million in 1941-42 to $41·2 million in 1942-43. Details in regard to these and other items of Non-tax Revenue will be found under the appropriate departments in Part II.

(*b*) Bullion and Coinage—Royal Canadian Mint.

In Table XII the revenue from bullion and coinage is shown as $5·9 million for 1942-43. This represents the revenue receipts, as shown by the Dominion's books, derived from the bullion and coinage operations of the Royal Canadian Mint and of the Dominion

Assay Office, a branch of the Mint maintained at Vancouver for the receipt and assaying of deposits of gold produced in the Western provinces, Yukon and the Northwest Territories.

The breakdown of these receipts will be found in the Department of Finance Section of Part II of this Report and may be summarized as follows:

Coinage operations.	
Gain in silver bullion and coinage operations	$3·2 million
Gain in bronze and tombac coinage operations	1·1 "
Gain in nickel coinage operations	0·2 "
Refining and handling gold.	
Gain on stock-taking	0·1 "
Gain in operations at Dominion Assay Office ($8,963.41)	—
Charges for assaying, melting and refining gold	0·2 "
Mint handling charges (net)	1·1 "
Total	$5·9 million

Transactions in the coinage accounts showing the "gain" reported above may be presented in greater detail as follows:

Silver Bullion and Coinage Account

Balances on hand, brought forward from March 31, 1942		$ 978,634 12
Bullion, worn coin, alloy, etc., purchased during 1942-43		1,102,566 53
Copper transferred for alloy		3,498 25
Net gain on silver account		3,244,777 69
		5,329,476 59
Bullion and coin sold		4,834,274 60
Balances on hand, March 31, 1943 (Part I. Schedule I, page 21)		$ 495,201 99

Bronze Coinage Account

Balance on hand, brought forward from March 31, 1942		$ 43,454 31
Worn coin and bronze metal purchased during 1942-43		89,906 93
Net gain on coinage		1,084,496 27
		1,217,857 51
Coin sold	$1,189,469 06	
Copper transferred to Silver Account	3,498 25	
		1,192,967 31
Balance on hand, March 31, 1943 (Part I, Schedule I, page 21)		$ 24,890 20

Nickel Coinage Account

Balance on hand, brought forward from March 31, 1942		$ 153,932 83
Mutilated coin purchased		1,177 45
Brokerage charges *re* overpayment of duty		4 00
Net gain on coinage		188,940 45
		344,054 73
Coin sold	$ 336,575 50	
Refund of overpayment of duty	36 03	
		336,611 53
Balance on hand, March 31, 1943 (Part I, Schedule I, page 21)		$ 7,443 20

In Appendix 12 of Part I of this Report, there will be found a statement of coinage issued during the year with the accumulated total up to March 31, 1943, while Appendix 11 shows the amount of coin withdrawn from circulation for recoinage, the amount recoined and the loss or gain on recoinage.

There are complications regarding the valuation of gold which make it more difficult to follow transactions in the gold bullion account. Following the practice originally required by the Currency Act, the transactions of the Royal Canadian Mint on gold account are recorded in the Dominion balance sheet at the old statutory value of 23·22 grains fine gold per dollar, which is equivalent to a price of $20·6718+ the fine ounce. However, producers of gold who ship their gold to the Mint are and must be paid this statutory price plus a "premium" equal to the difference between this price and the current market price of gold, less, of course, the Mint's normal melting, assaying and refining charges and a handling charge of 35 cents an ounce. The market price of gold under the Mint Regulations is the market price in the country to which Canada is currently exporting gold, converted into Canadian funds at prevailing exchange rates—or $38·50 per fine ounce under to-day's conditions. When the gold which has been deposited with the Mint has been refined, it is normally exported by the Government which receives payment at the market price less appropriate handling charges. In the Dominion's books, however, for the reason already indicated, the Mint's accounts reflect the operations in gold only on the basis of the old statutory valuation, while the so-called "premiums" paid or received on the purchase and sale of gold are included in the Premium, Discount and Exchange Account. Total transactions in this latter account may be found in the Department of Finance section of Part II of this report, page CC-72, although for reasons to be explained later, it is necessary to lump together premiums received arising out of gold and those arising out of U.S. dollar transactions.

It may be possible to make the situation clearer if we explain more fully the Mint's transactions in gold during the year. The Mint began the year with 121,993·734 fine ounces of gold on hand, which gold was carried in the Mint's books at the statutory valuation, namely, $2,521,834.22, although at the market price of $38.50 Canadian funds the value would be $4,696,758.76. Gold purchased from depositors during the year amounted to 4,410,460·276 fine ounces which had a statutory valuation of $91,172,302.54 and a market valuation (as defined above) of $169,802,720.63. The gain on stock-taking (arising from differences between assay values and final out-turns) as shown by the Mint's books was $89,204.32, but if calculations were made on the basis of market price, it would be $166,136.43. The refined gold sold directly to jewellers and other users or delivered to the Bank of Canada for credit of the Minister of Finance and ultimate sale abroad during the year amounted to 4,388,167·145 fine ounces. On the Mint's books this gold was valued at $90,711,463.20, but at $38.50 per fine ounce was worth $168,944,435.08. At the end of the year, the Mint had on hand (exclusive of the Dominion Assay Office balance) gold in the amount of 148,602·097 fine ounces, valued on the Mint's books at $3,071,877.88 (as shown in Schedule I to the Balance Sheet, Part I, page 21) but which at $38.50 per fine ounce had a market valuation of $5,721,180.74. These transactions are summarized in the following table which shows not only valuations as per the Mint books but also valuations on the basis of $38.50 per fine ounce.

	Ounces fine	Value at $20·6718+ the fine ounce (as in Mint's books)	Value at $38.50 the ounce fine
Gold on hand at beginning of year	121,993·734	$ 2,521,834 22	$ 4,696,758 76
Gold purchased during 1942-43	4,410,460·276	91,172,302 54	169,802,720 63
Gain on stock-taking	4,315·232	89,204 32	166,136 43
	4,536,769·242	93,783,341 08	174,665,615 82
Less gold sold during year	4,388,167·145	90,711,463 20	168,944,435 08
Balance, being gold on hand (exclusive of Dominion Assay Office balance) at March 31, 1943	148,602·097	$ 3,071,877 88	$ 5,721,180 74

When the gold delivered to the Bank of Canada is sold in the United States, the Department of Finance receives payment in United States dollars at $35.00 (U.S.) per fine ounce, less of course transportation and handling charges which amount to approximately 15 cents per fine ounce. These dollars become part of the Dominion's

nominal holdings of U.S. dollar balances and, like other foreign exchange (and, also, debt payable in foreign currencies), are carried on the Dominion's books at the nominal parity of exchange—$1 U.S. = $1 Can. However, when the Dominion sells or uses any of its balances of U.S. dollars or other foreign exchange, or when transactions affect the Dominion's obligations payable in foreign currency, such transactions are reflected in the books at current market values, and the difference is adjusted by charging or crediting Premium, Discount and Exchange Account, except in the case of retirement of bonded debt where funds are available in the currency required and where the obligations are carried in the Dominion's books at the nominal parity of exchange and accordingly do not involve premium transactions. As already indicated, U.S. dollar receipts from the sale of gold in the United States are not segregated but merely pooled with the Dominion's other holdings of U.S. dollars which are drawn upon from time to time as required for governmental purposes and consequently it is impossible to segregate the credits to Premium, Discount and Exchange Account arising out of the sale of gold.

It will now be apparent that in respect of its gold operations, the Mint is to-day really a manufacturing or servicing establishment receiving deposits of gold ore or concentrates and paying for the fine gold content thereof on the basis of an assay test at the rate of $38.50 Can. per fine ounce, less handling and other charges; assaying, melting and refining the gold ore or concentrates; and producing fine gold bars which are sold on behalf of the Minister of Finance at a price equivalent to $38.50 Can. less any transportation and handling charges amounting usually to about 15 cents per ounce. Its revenue receipts are therefore essentially in the nature of service charges. They consist chiefly of the standard fees charged for assaying, melting and refining gold as per the Mint Regulations, a minor profit on stock-taking due to differences between the assay values and the final out-turns, and the charge for handling gold referred to above after deducting handling or other charges incurred on the sale of gold. These charges plus a small gain in operations at the Dominion Assay Office are reported as revenue from Bullion and Coinage and amount, as shown earlier in this section, to $1·4 million. This when added to revenue from coinage operations gives a total bullion and coinage revenue of $5·9 million.

There are, however, certain additional revenues from other services performed by the Mint, including fees charged for making assays upon request of third parties, for making metal dies, for coinage work done for other Governments, etc. These amounted to $14,260.81 during 1942-43 and are reported as revenue of the Mint under Services and Service Fees in the Department of Finance Section of Part II, page CC—4.

It will be noted in the same section of Part II, pages CC—14 and 15, that the total expenditures of the Mint (including the Dominion Assay Office) amounted to $451,028.97 during 1942-43.

(11) Capital Refunds: Special Receipts and Credits.

Refunds of previous years' expenditures which were of very minor amount are given on page 15, Part I. Special Receipts and Credits for the year, as shown on page 15 of Part I and more fully dealt with under the departments in Part II of this Report, amounted to $62 million.

The main items making up this total are: Special Receipts, War Appropriation Acts, $18·7 million; reduction in the Reserve Account of the Canadian Wheat Board, $6·7 million; special credit equal to the net income surplus of the Canadian National Railways for the calendar year 1942, $25·1 million; and the capital gain on repatriation of Canadian National Railways Securities, $11·1 million. These last two items increase the book valuation of the Canadian National Railways Securities Trust Stock, and accordingly are offset by contra amounts appearing on the expenditure side under the heading "Other Charges". The item of $6·7 million represents a reduction in the Reserve Account established in 1940-41 to meet the deficits of the Canadian Wheat Board not previously provided for. This adjustment was occasioned by an improvement in the Board's Balance Sheet between July 31, 1941, and July 31, 1942, with respect to 1939 and 1940 Wheat Crop Accounts. During 1941-42 it was necessary on the basis of

calculations made as at July 31, 1941, to provide on the expenditure side for an increase in the reserve account of $12·6 million. During 1942-43, the reserve account was reduced by the said amount of $6·7 million on the basis of calculations made as at July 31, 1942.

H. Percentage Distribution of Revenue and Expenditure, 1942-43.

The following table, Table XIII, shows the percentage distribution of revenue and expenditure for a number of important items. Receipts from various taxes and other sources are shown as percentages both of total revenue and of total expenditure. Similarly, several of the main items of expenditure or groups of such items are shown as percentages both of total expenditure and of total revenue.

The purpose of this table is to enable broad conclusions to be drawn as to the relative burdens imposed on the public treasury by the war and the several important services or obligations of government. For example, a glance at the table will show that expenditures charged directly to war accounted for almost 85 per cent of all expenditures and amounted to about one and two-third times total revenue. Also, all ordinary expenditure accounted for 12·8 per cent of total expenditure and absorbed almost 25 per cent of total revenue. Again it took nearly all the receipts from the income tax on persons and corporations to pay for the expenditures of the Air Force and the Navy.

TABLE XIII

Percentage Distribution of Revenue and Expenditure, 1942-43

—	Amount in millions of dollars	Percentage of Total Revenue	Percentage to Total Expenditure
Ordinary Revenue—			
Customs Import Duties	119·0	5·29	2·71
Excise Duties	138·7	6·17	3·16
Excise Taxes—Sales Tax and other excise taxes	394·1	17·52	8·98
War Exchange Tax	94·5	4·20	2·16
Income Tax on persons, corporations, etc	860·2	38·24	19·61
Excess Profits Tax	434·6	19·32	9·91
Succession Duties	13·3	0·59	0·30
Other Tax Revenues	12·3	0·54	0·28
Total Revenue from Taxes	2,066·7	91·87	47·11
Non-tax Revenue	116·1	5·16	2·64
Total Ordinary Revenue	2,182·8	97·03	49·75
Capital Refunds	0·1		
Special Receipts and Credits	62·0	2·76	1·41
Other Receipts and Credits	4·6	0·21	0·11
Grand Total Revenue	2,249·5	100·00	51·27
Ordinary Expenditure—			
Interest on Public Debt	188·6	4·30	8·38
Other Public Debt Charges	14·0	0·32	0·62
Subsidies, and Payments to Provinces under Taxation Agreements	108·7	2·48	4·83
Old Age Pensions and pensions for blind persons	30·0	0·68	1·33
Unemployment Insurance Act, administration and Government's contribution	16·1	0·37	0·72
Agriculture	8·5	0·19	0·38
Mines and Resources	10·4	0·24	0·47
National Revenue	15·2	0·35	0·68
Pensions and National Health	53·8	1·22	2·39
Post Office	44·7	1·02	1·99
Public Works	12·0	0·27	0·53
Transport	16·2	0·37	0·72
All Other	43·1	0·98	1·91
Total Ordinary Expenditure	561·3	12·79	24·95

TABLE XIII—*Concluded*

—	Amount in millions of dollars	Percentage of Total Expenditure	Percentage to Total Revenue
Capital Expenditure	3·3	0·08	0·15
War Expenditure—			
National Defence—Army	1,037·8	23·66	46·13
Navy	210·2	4·79	9·34
Air	617·2	14·07	27·44
Munitions and Supply	679·1	15·48	30·19
Other Departments	179·9	4·10	8·00
War Appropriation (United Kingdom Financing) Act, 1942	1,000·0	22·79	44·46
Total War Expenditure	3,724·2	84·89	165·56
Special Expenditure	31·3	0·71	1·39
Government Owned Enterprises	1·2	0·03	0·06
Other Charges	65·8	1·50	2·92
Grand Total Expenditure	4,387·1	100·00	195·03

I. Total Requirements for and Sources of Cash.

(1) "Payments and Receipts" versus "Expenditure and Revenue".

In an earlier section it was observed that the increase in net debt is not a measure of the net cash requirements of the Dominion. The distinction stems from that between "Expenditure and Revenue", on the one hand, and "Payments and Receipts", on the other hand, when these terms are used in their formal accounting senses. The expenditure and revenue account of the Dominion for any given year, like that of a business organization, includes charges to expenditure that did not involve the outlay of cash during that year: examples are the apportionment of a share of cash outlays made in previous years where these outlays yield services over several years, the writing-off of accounts receivable when the debt is uncollectible or has been cancelled, and the provision of a reserve for possible losses on the liquidation of loans or investments. Conversely, many cash outlays cannot be considered as expenditure in the year in which they are made: for example, loans and investments, or the acquisition of inventories of materials which will be used in the future. Similarly, "revenue" may contain non-cash credits, such as entries reversing reserves previously set up out of expenditure, and "receipts" may include non-revenue items such as the repayment of loans.

In Part I of this Report, following the presentation of the Balance Sheet, will be found what is called a "Condensed Cash Statement" for the year, including supporting schedules. This is a table which has appeared in the Public Accounts for over twenty years and is continued this year, although its usefulness in explaining the net effect of operations in the various accounts during the year has been diminished by the improvement made this year in presenting the Balance Sheet on a comparative basis. It will be noted that it is not a "cash" statement in the sense which would be significant for the purposes of this section on "Total Requirements for and Sources of Cash" because it includes a great number of non-cash items such as write-down and adjustments of active and non-active assets, and additions to Insurance and Superannuation funds by way of government contributions and interest, all of which are charged to Consolidated Fund. In addition, as the footnote to the statement explains, it shows only the net amount where there have been both receipts and disbursements in the account during the year.

(2) Summary of Cash Requirements and Sources of Cash.

Table XIV shows the net requirements for cash for all the transactions in the Dominion's books, and how these requirements were met. The cash requirements totalled $5,111·4 million; cash revenues provided $2,203·8 million, and other cash receipts $127·4 million, leaving $2,780·1 million to be financed in other ways. This may be called the "cash deficiency", in contrast to the "deficit" or "budgetary deficit".

TABLE

REQUIREMENTS FOR AND SOURCES

(In millions

REQUIREMENTS FOR CASH

Non-War Requirements (b)—				
Expenditure (c)—				
Interest on the Public Debt	1.	188·6		
Payments to Provinces under Tax Agreements	2.	94·2		
Other Ordinary Expenditure *(d)*	3.	269·9		
			552·7	
Capital Expenditure	4.		3·3	
Special Expenditure	5.		31·3	
Government Owned Enterprises	6.		1·2	
Outlay that Increased Assets or Decreased Liabilities—				
Active loans, advances and investments *(e)*	7.	59·4		
Cost of loan flotations, portion to be amortized	8.	11·4		
Reduction of New York indebtedness *(f)*	9.	6·0		
Purchase price of increase in holdings of gold and U.S. dollars *(g)*	10.	43·9		
			120·7	
				709·2
War Requirements (b)—				
Expenditure *(c) (h)*—				
Dept. of National Defence—				
Army	11.	1,037·8		
Navy	12.	210·2		
Air Force	13.	617·2		
Dept. of Munitions and Supply	14.	679·1		
War Appropriation (United Kingdom Financing) Act, 1942	15.	1,000·0		
Other	16.	179·9		
			3,724·2	
Outlay that Increased Assets or Decreased Liabilities—				
Active loans, advances and investments *(i)*	17.	673·3		
Reduction of London indebtedness *(j)*	18.	2·6		
Purchase price of increase in holdings of sterling balances *(g)*	19.	33·0		
			708·8	
Sub-total	20.		4,433·0	
Less unexpended balances in the munitions production revolving funds *(k)*	21.		−30·8	
				4,402·2
Total Requirements for Cash	22.		*(z)*	5,111·4

FOOTNOTES TO TABLE XIV

(a) The distinction between "cash" and "non-cash" transactions is necessarily arbitrary to some extent. Those treated as non-cash are adjustments to the valuation of assets and liabilities, and the amortization of loan flotation charges.

Note that the columns do not add to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(b) The distinction between "war" and "non-war" requirements like that between "cash" and "non-cash", is somewhat arbitrary. "War requirements" are those charged to the appropriations, and such other accounts as obviously relate to the war; "non-war" are all other requirements.

(c) As in the Expenditure and Revenue Account, except where otherwise indicated. Excludes "Other Charges" and "Other Receipts and Credits"; but note that the latter includes a small cash repayment ($15,000.00) by the National Harbours Board.

(d) Excludes the amortization of bond discounts and commissions, $8·6 million.

(e) See Table XV, page xlvi.

(f) Including both unmatured and matured funded debt outstanding, the discounts and commissions on the refunding issues of January 15, 1943 (see Appendix 3 at page 55 of Part I of this Report), and the premium of "0" on U.S. funds.

(g) Valued at the purchase price in Canadian funds. Excludes U.S. funds that are held for special purposes.

(h) See also Table VI, page xxiv.

(i) See also Table XVI, page xlviii.

(j) Including both unmatured and matured funded debt outstanding. Pound valued at $4.45.

(k) See also Table XVII, page xlix.

(l) Net after the deduction of $10·3 million in commissions and sundry remuneration.

XIV

OF CASH, FISCAL YEAR 1942–43 *(a)*

of dollars)

	SOURCES OF CASH			
Revenue (c)—				
Ordinary Revenues—				
Customs Duties, Excise Duties and Excise Taxes	23.	746·4		
Personal Income Tax	24.	534·1		
Corporate Income Tax	25.	348·0		
Excess Profits Tax	26.	454·6		
Other Tax Revenue	27.	53·6		
Total Tax Revenue	28.	2,136·7		
Post Office Revenue *(l)*	29.	48·9		
Return on Investments	30.	41·2		
Other Ordinary Revenues *(m)*	31.	27·7		
Gross Ordinary Revenues	32.	2,254·6		
Less estimated refundable portion of Personal Income Tax and Excess Profits Tax *(n)*	33.	−70·0		
			(m) 2,184·6	
Capital Refunds	34.		0·1	
Special Receipts and Credits *(o)*	35.		19·2	
				2,203·8
Other Receipts—				
Estimated refundable portion of Personal Income Tax and Excess Profits Tax *(p)*	36.		70·0	
Net sale of miscellaneous securities held by the Dominion	37.		7·6	
Net receipts in certain trust and special accounts *(q)*	38.		38·3	
Miscellaneous receipts and credits on war account *(r)*	39.		10·7	
Miscellaneous receipts and credits on non-war account, net *(s)*	40.		0·8	
				127·4
Borrowing in Canada—				
New Issues of Funded Debt *(t)*—				
Treasury Bills, net increase *(u)*	41.	30·0		
Bank of Canada *(v)*	42.	192·8		
Chartered banks *(w)*	43.	820·0		
General public *(x)*	44.	1,050·4		
			2,093·3	
Less maturities paid off in cash *(t)*	45.		−42·3	
Net increase in Funded Debt	46.		*(z)* 2,050·9	
Net increase in Floating Debt *(y)*	47.		41·4	
Decrease in Cash Balances held in domestic currency	48.		687·7	
Total of borrowing plus decrease in cash balances (equals "cash deficiency")	49.			2,780·1
Total Sources of Cash	50.		*(z)*	5,111·4

(m) Including Premium, Discount and Exchange Revenue of $2·1 million; see page li.
(n) See item 36.
(o) Excludes the reduction of the reserve for losses on the operations of the Wheat Board, $6·7 million, and the operating surplus and capital gain of the Canadian National Railways, $36·1 million.
(p) See item 33.
(q) See also Table XX, page lii.
(r) See also Table XXI, page liii.
(s) See page liii.
(t) Excluding conversions and renewals.
(u) Due to the short term and fluidity of treasury bills it is not possible to classify their purchasers even as at the time of issue.
(v) Borrowing from the Bank of Canada was confined to one transaction, in June of 1942, at the time the accumulated sterling balances were cleared off. See the text, page liv; note particularly the offsetting elimination of a liability of the Foreign Exchange Control Board to the Bank of Canada for the repurchase of foreign exchange amounting to $275·9 million.
(w) Deposit certificates, issued for a term of twenty-six weeks at ½ of 1%.
(x) Third Victory Loan, $991·4 million, and the net receipts from War Savings Stamps and Certificates and Non-Interest-Bearing Certificates, $59·0 million.
(y) Mostly outstanding cheques. Includes interest due and outstanding payable in U.S. and sterling funds.
(z) Consolidating the transactions of the Dominion, the Canadian National Railways, and the Foreign Exchange Control Board would reduce the total requirements for cash, the net increase in funded debt, and the total sources of cash by $87·5 million with respect to the reduction of C.N.R. debt in the hands of the public, and $275·9 million with respect to the elimination of an obligation of the F.E.C.B. to repurchase exchange from the Bank of Canada—see the text, pages xlv, xlix and liv.

The distinction between these two terms is important, for it is easy to confuse them and to use them interchangeably. The "deficit" for a given year is the difference between the *outlays attributable to expenditure for that year* and the *receipts attributable to revenue for that year;* it is based on a long-range viewpoint in which the given year's transactions are related to those that have occurred in the past and to those that are expected to occur in the future. The "cash deficiency", as the term is here used, is the difference between the *total cash outlay for the year* and the *total cash receipts for the year* (excluding borrowing); it is based on a short-range or immediate point of view, and is concerned only with the cash outlay that is required in the given year and the sources from which the money is derived. Thus in the fiscal year 1942-43 the deficit was $2,137·6 million, but the cash deficiency was $2,780·1 million. It was the latter sum that had to be raised by borrowing, to the extent that the cash balances at the beginning of the year were inadequate. The net increase in funded debt provided $2,050·9 million, the increase in floating debt a further $41·4 million, and the remainder of the requirement was met by a reduction of $687·7 million in cash balances.

This presentation has an additional advantage in that it approaches the matter in the same way as it has to be met by the Government day by day. The controlling factor in financial matters has been the demands imposed by the war and by the essential normal activities of government. Outlays have not been limited by questions of finance; rather, the physical burden of war production and mobilization has determined the financial burden that had to be met. The fiscal problem has been to choose and apply the best and most equitable methods of apportioning this financial burden among the people of Canada: to choose the level of taxation and the types of levy, to choose the types and terms of securities issued, to conduct campaigns to sell these securities, and to apply or co-operate in the application of direct controls over consumption where necessary. In order to comply with the logic of the situation, the requirements for cash outlays are shown first, then the tax and other revenues raised to meet them, and finally the amount of borrowing required to make up the difference.

(3) Analysis of Cash Requirements.

As Table XIV indicates, it has again been found convenient to use the terms "war" and "non-war" in classifying requirements for cash. For cash requirements that relate to expenditure, the same distinction as before will hold—war requirements being those charged to the War Appropriation Acts, and non-war being all others. Other cash requirements have been classified as war requirements where they are shown in the Expenditure and Revenue Account as deductions from war appropriations, chargeable to active assets, and where they obviously relate to war activities; otherwise they have been treated as non-war requirements. The qualifications noted above in the use of these terms therefore apply equally in the following paragraphs.

In point of fact also it has sometimes been difficult to define "cash" and "non-cash" items. For example, interest payments to insurance, superannuation, and trust funds, and the Government's contribution to the superannuation and the unemployment insurance funds have been treated both as cash outlays charged to Consolidated Fund and as cash receipts in certain trust and special accounts even though they remain on deposit with the Receiver General. The transactions treated as non-cash are adjustments to the valuation of assets, and the amortization of loan flotation charges. They are all noted in the comments which follow.

(*a*) Non-War Cash Requirements.

Table XIV shows that non-war cash requirements are composed of expenditure items, active loans and investments, loan flotation charges, the reduction in New York indebtedness, and the increase in holdings of gold and U.S. dollars. Each of these will be discussed in turn.

The cash expenditures consist of all expenditures except the following:

The annual amortization of bond discounts and commissions.....	$ 8·6 million
The reduction in stated values of active and non-active assets.....	29·7 "
The increase in the Dominion's equity in the Canadian National Railways due to the net income surplus and the capital gain..	36·1 "

The first of these items is an entry charging 1942-43 with a pro-rata share of certain costs of floating the various loan issues since 1930, proportionate to the terms of the respective issues; the cash outlay for similar purposes during 1942-43 will be found in item 8 of Table XIV. The second item is composed of the amount by which the values of active and non-active assets have been reduced, as being uncollectible, or as being forgiven according to statutory provisions, or otherwise, and the addition of $25 million to the reserve for losses on the realization of active assets; it is a revaluation of assets previously acquired. The third is an entry by which the amount of the Canadian National Railways Securities Trust Stock account (a non-active account) is written up in order to agree with the value of the same account on the books of the railway, and has a contra entry in Revenue; it is the amount by which the Dominion's equity is increased by reason of the (undistributed) net income surplus of $25·1 million and the capital gain of $11·1 million previously referred to.

The details of the net change in active loans, advances, investments, etc., are shown in Table XV. Aside from advances to the Canadian National Railways and a small increase in Dominion housing loans, they are all net repayments of advances made in previous years. The non-cash items that have been excluded are the $25 million added to the reserve for possible losses on the realization of active assets, and specific write-offs of minor amounts of Canadian Farm Loan Board capital stock and land settlement loans. The C.N.R. received advances totalling $94·1 million, and repaid advances amounting to $25·6 million. Most of the advances ($87·5 million) were required for the retirement of older issues—$59·3 million to meet maturities, and $28·2 million to repurchase certain issues from Canadian holders in cases where the majority of the issue had been held in the United Kingdom and was now repatriated. The repayments consisted of half a million dollars with respect to equipment purchased by the Dominion and turned over to the railway under a hire-purchase agreement in the fiscal years 1935-36 and 1936-37, and the application of the net income surplus of the railway for the calendar year 1942 to the retirement of certain advances made by the Dominion. The latter transaction is of interest chiefly because it shows up the dual position of the Dominion with respect to the C.N.R.—as bondholder or creditor on the one hand, and as stockholder or equity-owner on the other. In the preceding paragraph the effect of the net income surplus on the Dominion's equity as stockholder was recorded as a non-cash transaction; here its effect in permitting the C.N.R. to retire its bonded debt appears, for in fact the surplus was used to repay the Dominion in the latter's role of creditor. From the point of view of the Dominion as stockholder, of course, the retirement of an interest-bearing liability of the C.N.R. is equivalent to the investment of the same sum in earning assets.

It should be noted that, since the Canadian National Railways is a government-owned enterprise, the advances made to it by the Dominion for the purpose of retiring securities held by the public are analogous to the retirement of Dominion issues. The net result of the complete transaction is to replace C.N.R. securities with Dominion securities in the hands of the public; consolidating the accounts of the railway and the Dominion, as if they were subsidiary and parent corporations respectively, the consolidated debt would be unchanged. The advances shown at items 2 and 3 of Table XV, totalling $87·5 million, may thus be classed with item 45 of Table XIV (maturities of domestic security issues) as an offset to the Dominion's borrowing during the fiscal year.

TABLE XV

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON NON-WAR ACCOUNT, AND REPAYMENTS THEREOF, 1942–43 *(a)*

(In millions of dollars)

(A minus sign (−) indicates a net repayment)

Advances to the Canadian National Railways—			
Capital expenditure and retirement of miscellaneous obligations (Financing and Guarantee Act, 1942)	1.	5·8	
Purchase of securities from Canadian holders (Financing and Guarantee Acts, 1941 and 1942)	2.	28·2	
Retirement of maturing issues (Refunding Act 1938)	3.	59·3	
Trans-Canada Air Lines, capital purposes (Trans-Canada Air Lines Act)	4.	0·9	
			94·1
Less repayment under the hire-purchase agreement *re* equipment purchased in the fiscal years 1935–36 and 1936–37	5.	−0·5	
Less the amount of the net income surplus for 1942, used to repay the following loans—			
Advances for Capital and miscellaneous purposes under the Financing and Guarantee Acts of 1939, 1940 and 1941	6.	−24·2	
Advances for capital purposes under the Trans-Canada Air Lines Act	7.	−0·9	
			−25·6
Net non-war advances to the Canadian National Railways	8.		68·5
Provincial Accounts—			
Housing loans, 1919	9.	−0·1	
Relief loans	10.	−0·5	
Alberta subsidy overpayment	11.	−0·1	
			−0·7
Miscellaneous Accounts—			
Canadian Broadcasting Corporation	12.	−0·5	
Canadian Farm Loan Board	13.	−2·5	
Canadian Pacific Railway—repayment under the hire-purchase agreement *re* equipment purchased in the fiscal years 1935-36, 1936-37, and 1937–38	14.	−3·5	
Dominion and National Housing Acts	15.	−0·2	
Municipal Improvements Assistance Act, 1938	16.	−0·2	
National Harbours Board	17.	−0·3	
Soldier and general land settlement loans	18.	−1·6	
			−8·4
Total Non-War Accounts—Cash Transactions	19.		59·4

(a) The distinction between "War" and "Non-War" is arbitrary. War accounts are active loans made from the war appropriations, and those other accounts that obviously relate to the war; non-war accounts are all others. Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

The cash outlay for loan flotations to be amortized over the life of the issues, as distinct from that charged directly to annual expenditure when incurred, amounted to $11·4 million, as shown in item 8 of Table XIV. This does not include commissions paid on the three refunding loans issued in New York on January 15, 1943, amounting to a little over a million dollars. These commissions (the exact amount of which will be found in Part I, Appendix 3, page 55, of this Report, expressed in U.S. dollars) were taken by the dealers in the form of deductions from the proceeds of the issues, and have been included as part of item 9 in Table XIV—the net cost in Canadian funds of the reduction in New York debt. They could equally well have been included as cash outlay for loan flotations.

The amount shown in item 9 of Table XIV is the sum in Canadian dollars needed to purchase the net amount of U.S. dollars required for the retirement of debt payable in New York funds. New York securities totalling $110 million matured or were called for redemption during the year, and new issues totalling $90 million were floated to

refund a part of the amount at the lower interest rates currently prevailing. Discounts and commissions on issue reduced the net proceeds by $1·4 million, but on the other hand substantial blocks of the old issues were not presented for redemption before March 31, 1943. The result was that floating debt payable in New York funds (matured outstanding issues) increased by $15·9 million, so on balance only $5·5 million in U.S. funds was required for debt retirement in 1942-43. Adding the exchange premium brings the total to $6 million in Canadian funds.

Item 10 of Table XIV shows that $43·9 million in Canadian funds were required to purchase the increased holdings of gold and U.S. dollars necessary to meet future requirements in the United States, including the redemption of the $16 million of matured funded debt outstanding at March 31, 1943. This increase excludes changes in the funds held for special purposes.

(*b*) War Requirements.

The cash outlays for war purposes consist of the expenditures out of the war appropriations (without modification), loans and advances for purposes relating to the war, the reduction of the Dominion's sterling indebtedness, and the increase in cash holdings of sterling less certain adjustments. These may be summarized as follows:—

War Appropriation expenditures	$3,724·2 million
Loans, advances, investments, etc.	673·3 "
Reduction of sterling indebtedness	2·6 "
Purchase of sterling	33·0 "
Less adjustments	—30·8 "

The reduction in sterling debt is included as a war outlay because it was undertaken primarily to provide the United Kingdom with Canadian dollar exchange, and the increase in holdings of sterling because it was in anticipation of substantial payments by the armed forces overseas.

Table XVI gives an analysis of the advances made during the year on war account, net after deducting repayments against either 1942-43 or earlier advances. The accounts may be divided into advances of $758 million to other governments, $168·3 million to special war agencies of the Crown, $74 million (net) to the Canadian National Railways, and $7·2 million with respect to the export of food products to the United Kingdom. Repayments included the sum of $325 million (net) from the Foreign Exchange Control Board, and $9·3 million from the Canadian Pacific Railway on account of equipment purchased through the Dominion in previous years under a hire-purchase agreement.

The principal loan to another government was the $700 million loan to the United Kingdom, as provided for in The War Appropriation (United Kingdom Financing) Act, 1942.(1) The remainder of the loans in this category are mainly made up of Department of National Defence for Air Services recoverable advances relating to air training.

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(1) Some confusion may arise in assessing the amount of aid made available to the United Kingdom during the fiscal year 1942-43, due to the fact that this loan appears on the Dominion's books in addition to the billion dollar contribution. The explanation is that, since the British note was accepted in exchange for an equivalent amount of sterling previously accumulated by Canada, it did not provide the United Kingdom with Canadian dollars; the dollars were made available earlier, when the sterling balances were accumulated. Making a formal loan to the United Kingdom government was merely replacing one form of debt by certain British corporations (balances payable on demand by British banks) with a different form of debt by the Government of the United Kingdom. In fact the difference is even less than this, for a substantial portion of the sterling balances had been invested in the treasury bills of the United Kingdom. These transactions did not appear on the Dominion's books, but on those of its agency, the Foreign Exchange Control Board; thus in reality, these entries in 1942-43 only record the net effect of transactions that relate to previous fiscal years.

Similar considerations apply to other payments made out of the sterling balances held at March 31, 1942. For example, $764 million of the charge to the billion dollar contribution was transferred in sterling, as provided for by subsection 3 of section 3 of The War Appropriation (United Kingdom Financing) Act, 1942; in effect this made the contribution retroactive to include this amount of expenditure by Great Britain during most of March, 1942. Footnote (*b*) and item 13 of Table IX refer to the same factor. Sterling balances held by the Foreign Exchange Control Board and the Bank of Canada fell by the equivalent of approximately $850 million (at $4.45 to the pound) during the fiscal year 1942-43; $700 million of this decline was due to the loan to the United Kingdom, and the remainder was used for miscellaneous sterling payments—including the portion of the billion dollar contribution transferred in sterling, and the repatriation of securities.

Advances to the United Kingdom for equipment and for Royal Air Force special schools amounted to $38·3 million, and those to Australia and New Zealand in connection with the British Commonwealth Air Training Plan totalled $18 million. Further details will be found in schedule "KK", on page 41 of Part I of this Report, which shows the receipts and payments on certain current accounts.

Net advances totalling $119·6 million were made to the government-owned corporation, War Supplies Limited, to finance contracts for the production of war supplies for sale to the United States entered into in accordance with the terms of the Hyde Park Declaration. Net advances of $21·1 million were also made to the Commodity Prices Stabilization Corporation, $10 million to the Canadian Wool Board, and $17·2 million to other Crown companies and agencies; these advances are held mainly as working balances or as inventories.

TABLE XVI

ACTIVE LOANS, ADVANCES, INVESTMENTS, ETC., ON WAR ACCOUNT, AND REPAYMENTS THEREOF, 1942-43. *(a)*

(In millions of dollars)

(A minus sign (−) indicates a net repayment)

Advances to Other Governments—			
Department of National Defence recoverable advances	1.	56·8	
Russia, for the purchase of wheat and flour	2.	0·9	
United Kingdom, loan under The War Appropriation (U.K. Financing) Act, 1942	3.	700·0	
United Kingdom Air Ministry	4.	0·3	
			758·0
Advances to Crown Agencies—			
Canadian Wool Board	5.	10·0	
Commodity Companies	6.	17·2	
Commodity Prices Stabilization Corporation	7.	21·1	
Foreign Exchange Control Board	8.	−325·0	
War Supplies Ltd.	9.	119·6	
Wartime Salvage Ltd.	10.	0·6	
			−156·7
Advances to the Canadian National Railways—			
Purchase of equipment (War Appropriation Act 1942)	11.	16·4	
Repatriation of sterling securities War Appropriation (U.K. Financing) Act 1942 and Financing and Guarantee Act 1940	12.	61·8	
Repayment under the hire-purchase agreement *re* equipment purchased in the fiscal years 1939-40 and 1940-41	13.	−1·0	
Repayment of temporary loan (War Appropriation Act, 1941)	14.	−3·2	
			74·0
Food Export Funds—			
Bacon Export Fund	15.	1·8	
Cheese Account	16.	2·6	
Special Products Accounts (eggs, fruits and vegetables, and concentrated milk)	17.	2·7	
			7·2
Miscellaneous Accounts—			
Canadian Pacific Railway—repayment under the hire-purchase agreement *re* equipment purchased in the fiscal years 1939-40 and 1940-41	18.	.....	−9·3
Total War Accounts	19	.....	673·3

(a) The distinction between "War" and "Non-War" is arbitrary. War accounts are active loans made from the war appropriations, and those other accounts that obviously relate to the war; non-war accounts are all others. Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

In addition to advances of $61·8 million for the repatriation of sterling securities, the Canadian National Railways received an advance of $16·4 million for the purchase of equipment and a further advance of a relatively small sum ($35,000,000 for an oil drilling campaign. A repayment of nearly one million dollars was made on equipment purchased through the Dominion on a hire-purchase agreement in previous years, and a repayment of $3·2 million against a previous temporary loan.

The outlays described so far are offset to some extent by the increases in the balances in certain revolving funds. These revolving funds were set up during 1942-43 in order to provide continuous working capital to private contractors and government-owned plants producing munitions. The necessary working balances remaining unexpended in these accounts at the close of the year may therefore be described as deferred expenditure; they are negative adjustments to the year's cash requirements for war purposes. Table XVII lists the net credits to the accounts during 1942-43.

TABLE XVII

DEFERRED WAR EXPENDITURE, 1942-43; CHANGES IN BALANCES OF ADJUSTING ACCOUNTS. *(a)*

(In millions of dollars)

Aircraft Production Revolving Fund	1.	9·2 Cr.
General Munitions Production Revolving Fund	2.	5·4 Cr.
Miscellaneous Stores Production Revolving Fund	3.	5·5 Cr.
Munitions Production Revolving Fund	4.	4·4 Cr.
Ship Production Revolving Fund	5.	6·4 Cr.
Total	6.	30.8 Cr.

(a) These are working capital accounts, fed from the war appropriations and from other sources. A net credit during the year represents an excess of funds supplied to the account over funds paid out of it, which means in effect that payments to that amount have been deferred. Note that the column does not add exactly to the total shown; this is due to rounding off the figures to the nearest hundred thousand dollars.

There is another consideration which substantially offsets certain of the outlays just described, and is explained by the fact that not all of the accumulation of sterling balances made in previous years and disposed of in 1942-43 was made out of funds advanced directly by the Dominion. As described below in connection with the government's borrowing program, where its significance will become apparent, these balances were held by the Foreign Exchange Control Board, which financed the transaction in part by the sale of some of its holdings of exchange to the Bank of Canada under a repurchase agreement. This financing amounted to $275·9 million on March 31, 1942, but was completely repaid by March 31, 1943. The net effect of clearing off the sterling balances was as if the Dominion had purchased them from the Foreign Exchange Control Board and used them for the loan to Britain, for the repatriation of securities, and for other purposes, while the Board used the net proceeds after repurchasing the exchange held by the Bank of Canada to repay the advances from the Dominion. (See also the footnote on page xlvii, which deals with other aspects of the same matter.) Had the accumulation of sterling been financed solely by advances from the Dominion, the net effect on the accounts for 1942-43 would have been nil, for the advances repaid by the Board would have just equalled the sterling balances purchased from the Board; since in fact the sterling equivalent of $275·9 million had been financed by the Bank of Canada, the 1942-43 accounts reflect the assumption of cash outlay to this amount which really pertains to previous fiscal years. Thus the loans and advances for 1942-43, as given in Table XVI, and the total cash outlay, as given in Table XIV, are inflated by the sum of $275·9 million, which was required (and raised) in earlier years but did not appear on the Dominion's books until the fiscal year under review.

(c) Increase in Active Investments (Loans, Advances, and Securities, whether on War Account or on Non-War Account).

In the preceding subsections of this Section I have discussed primarily the cash transactions in all the accounts on the Dominion's books. Both the cash and the non-cash transactions in respect of expenditure and revenue have been summarized in sections D to H above. It has been customary also to include in the Public Accounts a table bringing together all changes in certain asset accounts. The net aggregate effect of these changes has been called the increase in active investments. Tables XVIII and

XIX give such an analysis for the fiscal year 1942-43. Briefly, the accounts included involve loans, advances, and securities; the active asset accounts excluded are Cash, Special Deposits, Unamortized Discount and Commission on Loans, and Miscellaneous Current Accounts—see the Balance Sheet, page 2 of Part I of this Report.

TABLE XVIII

INCREASE IN ACTIVE INVESTMENTS (LOANS, ADVANCES, AND SECURITIES) 1942-43 *(a)*.

(In millions of dollars)

		Increase	Decrease	Net Increase + or Decrease −
Foreign Exchange Control Board	1.	.....	325·0	− 325·0
Canadian Broadcasting Corporation	2.	.....	0·5	− 0·5
Canadian Farm Loan Board	3.	.....	2·5	− 2·5
Canadian National Railways	4.	172·5	29·9	+ 142·5
Purchase of railway equipment leased to Canadian Pacific Railway—				
1936 Agreement	5.	.....	−3·5	− 3·5
1940 Agreement	6.	.....	−9·3	− 9·3
National Housing Act Loans	7.	0·2	.....	+ 0·2
Government of the Union of Soviet Socialist Republics—Loan	8.	0·9	.....	+ 0·9
Government of the United Kingdom—The War Appropriation (United Kingdom Financing) Act, 1942—Loan	9.	700·0	.....	+ 700·0
Municipal Improvements Assistance Act—Loans	10.	.....	0·2	− 0·2
National Harbours Board—				
Montreal	11.	0·4	0·6	− 0·2
Vancouver	12.	*(b)*	0·1	− *(b)*
Loans to Provinces—				
Housing Loans, O.C. Dec. 3, 1918 and amendments	13.	.....	0·1	− 0·1
Loans under Relief Acts	14.	60·6	61·1	− 0·5
Province of Alberta, overpayment of subsidy—Loan	15.	.....	0·1	− 0·1
Soldier and General Land Settlement Loans	16.	2·9	4·6	− 1·6
Write-off to Consolidated Fund of Land Settlement Loans	17.	.....	0·1	− 0·1
Total	18.	937·6	437·6	+ 500·0
Less—Amount added to reserve for possible losses on ultimate realization of active loans and advances	19.	.....	.....	− 25·0
Net Total	20.	.....	.....	+ 475·0

(a) Comprises the changes in all active assets except Cash, Special Deposits, Unamortized Discount and Commission on Loans, and Miscellaneous Current Accounts; *see* the Balance Sheet, page 2 of Part I of this Report. The repayment of $3,840.00 by the Saskatchewan Power Commission and the net repayment by the Vancouver Harbours Board ($31,313.14) are included in the total though they can not be identified in the table due to their size.

Note that the rows and columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(b) Less than $50,000.

TABLE XIX

ADVANCES TO AND REPAYMENTS BY THE CANADIAN NATIONAL RAILWAYS, 1942-43 *(a)*

(In millions of dollars)

		Advance	Repayment	Net Advance (+) or Repayment (−)
Refunding Act, 1938—Retirement of maturing issues	1.	59·4	0·1	+ 59·3
Financing and Guarantee Act, 1939	2.	.....	11·3 *(b)*	− 11·3
Financing and Guarantee Act, 1940	3.	.....	7·6 *(b)*	− 7·6
Financing and Guarantee Act, 1940— Purchase of Grand Trunk Railway Debenture Stock	4.	0·5	.....	+ 0·5
Financing and Guarantee Act, 1941	5.	.....	5·3 *(b)*	− 5·3
Financing and Guarantee Act, 1941— Purchase of securities from Canadian holders	6.	9·9	.....	+ 9·9
War Appropriation Act, 1941— Advance for working capital	7.	.....	3·2	− 3·2
Financing and Guarantee Act, 1942— Capital expenditures and the retirement of miscellaneous obligations	8.	5·8	.....	+ 5·8
Financing and Guarantee Act, 1942— Purchase of securities from Canadian holders	9.	18·3	.....	+ 18·3
War Appropriation (United Kingdom Financing) Act, 1942— Purchase of securities from the Government of the United Kingdom	10.	61·3	.....	+ 61·3
Trans-Canada Air Lines Act	11.	0·9	0·9 *(b)*	
Equipment purchased by the Dominion and transferred under hire-purchase agreements—				
1936 Agreement	12.	.....	0·5	− 0·5
1940 Agreement	13.	.....	1·0	− 1·0
1941 Agreement	14.	16·4	.....	+ 16·4
Total *(c)*	15.	172·5	29·9	+ 142·5

(a) Note that the rows and columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(b) Application of the net income surplus for the calendar year 1942 to the repayment of advances.

(c) Including an advance of $35,000.00 for an oil drilling campaign, which does not appear as an item in the table because of its size.

(4) ANALYSIS OF SOURCE OF CASH.

(*a*) Revenue Received in Cash.

The revenue items in Table XIV total $2,203·8 million, or $45·7 million less than the total revenues shown in Table I. This is explained by the omission of non-cash credits totalling $47·4 million, and by the fact that charges amounting to $1·8 million against Premium, Discount, and Exchange account have been added to the relevant items in the cash outlay columns instead of being deducted from revenue.

The non-cash credits omitted are the following:—

Reduction in reserve account for deficits of the Canadian Wheat Board	$ 6·7 million
The increase in the Dominion's equity in the Canadian National Railway due to the net income surplus and the capital gain	36·1 "
The credit entries relating to the write-down to Consolidated Fund from Non-Active Assets	4·6 "

The first is an entry reversing a charge previously made to Consolidated Fund, when reserves were set aside to meet the deficits that would have been incurred if the Wheat Board had had to liquidate its holdings of certain crops at the then prevailing prices; the reserve is now reduced. The second entry is the contra to that which writes up the value of the Canadian National Railways Securities Trust Stock, as described on

page xxxix. The revenue item shows that the increase in value has accrued to the Dominion as the equity owner, and the debit (expenditure) item shows that this value has been received in the form of an increase in the value of the equity stock (a non-active asset)—somewhat as if a dividend had been received by the Dominion and re-invested in the railway. The third item is made up of contra items to the write-down to Consolidated Fund of certain non-active assets. These expenditures were already written off and became a part of net debt when they were classed as non-active assets; now that they are written off from Non-Active Assets to Consolidated Fund, an offsetting item must therefore appear in revenue, otherwise the net debt would be increased a second time as a result of the one expenditure.

The adjustment in Premium, Discount, and Exchange revenue is the result of the fact that in Table XIV, foreign exchange and debt payable in foreign currency have been valued at current exchange rates for all purposes.

(*b*) Other Receipts (except borrowing).

Other receipts, as listed at items 36 to 40 of Table XIV, are the estimated refundable portion of the personal income and the excess profits taxes (deducted from revenues at item 33), amounting to $70 million, the net proceeds of the sale of miscellaneous securities held by the Dominion (including certain of the issues repatriated from the United Kingdom), totalling $7·6 million, a net receipt of $38·3 million in certain trust and special accounts, and miscellaneous receipts of $11·5 million. Further information concerning the last two items follows.

Table XX shows the net receipts in certain trust and special accounts. The items are self-explanatory. In general, note that there is a certain arbitrariness about the classification of the accounts included in the category of "certain trust and special accounts"; on the one hand, many of them relate to the war and might have been classed with "miscellaneous accounts relating to the war", and on the other hand many of the small accounts classed as "Contingent and Special" on the Dominion's books could be said to be held in trust.

TABLE XX

NET RECEIPTS IN CERTAIN TRUST AND SPECIAL ACCOUNTS, 1942-43 *(a)*

(In millions of dollars)

Accounts Showing Net Receipts—			
Civil Service Insurance Fund	1.		0·9
Civil Service Retirement Fund	2.		2·9
Civil Service Superannuation Act, 1924	3.		1·9
Government Annuities	4.		17·4
Post Office Savings Bank Deposits	5.		2·7
Returned Soldiers' Insurance Fund	6.		0·8
Trust Funds	7.		13·9
Unemployment Insurance Fund	8.	70·0	
Less receipts invested in securities	9.	−69·6	0·4
Sub-total	10.		41·1 *(b)*
Accounts Showing Net Payments—			
Bank Circulation Redemption Fund	11.	0·5	
Post Office Account	12.	2·3	2·8
Over-All Net Receipts	13.		38·3

(a) Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars. The government's contribution to certain of these funds, in the form of interest or otherwise, is included as a receipt, and the contra item is included in expenditures.

(b) Includes the net receipts on miscellaneous pension plans, totalling $41,775.92; see Schedule "GG", on page 37 of Part I of this Report.

The accounts grouped as "miscellaneous receipts and credits on war account" are detailed in Table XXI. The only item that is not self-explanatory is number 7, United Kingdom Ministry of Supply account. This is the net payment during the year by the Canadian Department of Munitions and Supply, acting as agent for the United Kingdom Ministry of Supply, out of funds deposited by the latter with the Receiver General; these funds are for making payments on British munitions contracts.

Item 40 of Table XIV is the net change in the accounts not elsewhere detailed. It is made up as follows:—

Decrease in Special Deposits	$0·2 million
Net credits in sundry debtor accounts in Miscellaneous Current Accounts	0·5 "
Net credits to sundry creditor accounts in Contingent and Special Accounts	0·1 "

Some minor debit balances are netted out, and a few accounts relating to war but showing a net change of less than fifty thousand dollars during the year are included.

TABLE XXI

MISCELLANEOUS RECEIPTS AND CREDITS ON WAR ACCOUNT, 1942-43

(In millions of dollars)

Canadian Government Merchant Marine Ltd.—			
War Operations Suspense	1.	1·5	
Department of Munitions and Supply—			
Employees' Compensation Clearing Account *(a)*	2.	2·7	
Sorel Industries Ltd.—Minister's Plant Depreciation Account *(b)*	3.	2·8	
Suspense Account	4.	1·6	
War Damage Insurance Accounts	5.	5·7	14·3
Less Net Reduction in Credit Balances in Department of Munitions and Supply Accounts with:			
Government of the Netherlands *(c)*	6.	— 1·6	
United Kingdom Ministry of Supply Account *(c)*	7.	— 2·0	—3·6
Net Miscellaneous Receipts and Credits	8.		10·7

(a) Relates to employees' compensation on defence projects.
(b) Depreciation on Crown property paid over to the Receiver General by the company.
(c) Reduction of a credit balance.

(*c*) Borrowed Funds and Borrowing Operations.

(i) Operations in Foreign Markets.

Except for the refunding of a maturing issue in New York, the Dominion borrowed nothing in foreign markets during the fiscal year, and in fact reduced its indebtedness in both London and New York. The cash effect of these transactions are noted at items 9 and 18 of Table XIV where the amounts have been converted at the current rates of exchange in order to show the net requirements for this purpose in Canadian funds. Their effects can also be seen in the Balance Sheet and Schedule R thereto, at pages 3 and 27 respectively of Part I, where they are shown at parity of exchange.

The New York refunding operation arose out of the call, as of March 15, 1943, of a $100 million issue of Dominion 5 per cent bonds due May 1, 1952, but callable on or after May 1, 1942. To provide cash for the major part of this redemption, a new issue of Dominion bonds was sold in January, 1943, to an underwriting syndicate of 134 investment firms headed by Morgan Stanley & Co. There were three tranches to the issue: $30 million five-year 2½ per cent bonds due January 15, 1948; $30 million ten-year 3 per cent bonds due January 15, 1953; and $30 million fifteen-year 3 per cent bonds due January 15, 1958. These tranches were sold to the underwriters at 99·25, 99·125 and 96·875 respectively, and the flotation proved highly successful.

(ii) Borrowing within Canada.

Repayments of foreign debt referred to in the preceding subsection constitute of course a requirement for cash and they have been so treated in Table XIV. However to deduct these figures from the net proceeds of borrowing within Canada in order to show an over-all figure for net borrowing would understate the Dominion's cash requirements during the year, and would obscure the real total of funds provided by Canadian investors.

It is borrowing *within Canada* that was significant in meeting the cash deficiency during 1942-43. The principal sources of borrowed money are shown at items 41 to 47 of Table XIV.

The increase of $30 million in outstanding three months Treasury Bills to a total of $300 million needs little comment. It is significant, however, that the net effective rate of interest declined steadily throughout the year and was at the near-record low level of ·498 per cent on the last issue made during the year. This compares with the following effective rates on the closing issue made in each of the last five fiscal years:—

1938-39	·643%
1939-40	·747
1940-41	·609
1941-42	·552
1942-43	·498

It is not possible to classify the purchasers of Treasury Bills, in view of the short term and fluidity of these securities, but other new issues of funded debt during 1942-43 have been classified according to whether at the time of issue they were purchased by the Bank of Canada, the chartered banks, or the general public. These are shown at items 42, 43, and 44, respectively, of Table XIV (excluding the refunding of maturing issues).

The issues sold to the Bank of Canada to provide new cash consisted of two-year notes for $100 million, bearing interest at 1½ per cent and dated April 15, 1942, and about $92·8 million ($92,831,000.00) of two and one-half year Second Victory Loan bonds dated March 1, 1942, also bearing interest at 1½ per cent. These were issued in June of 1942, at par and accrued interest, at the time that the accumulated balances of sterling were disposed of; in reality, therefore, this borrowing relates to transactions in previous fiscal years, just as do the measures taken to dispose of the accumulated sterling, as already described (see page xlix). The Foreign Exchange Control Board had financed this accumulation in part by selling some of its holdings of foreign exchange to the Bank of Canada under agreement to repurchase it; exchange to the value of $275·9 million was so held by the Bank at March 31, 1942, but none was held at March 31,1943, for it was repurchased by the Board and sold to the Dominion Government when the accumulated balances were disposed of. Consolidating the position of the Dominion with that of its agent, the Foreign Exchange Control Board, it can thus be seen that an obligation of $275·9 million to the Bank of Canada has been replaced by an obligation of only $192·8 million during 1942-43. In fact, if it is desired to consider only those transactions that properly relate to the fiscal year 1942-43, it follows that this sum of $275·9 million must be deducted from the net increase of $2,050·9 million in funded debt during 1942-43; for this amount represents cash requirements in previous fiscal years, which the Dominion did not finance directly until after March 31, 1942.

An issue of $250 million of one year 1 per cent notes, dated April 15, 1942, was sold to the Bank of Canada at par and accrued interest, but this was to refund a similar issue maturing on May 1, 1942.

The borrowing from chartered banks during 1942-43 was confined to Deposit Certificates, a new type of security in Canada but similar to the Treasury "deposit receipts" in the United Kingdom. They are issued for a term of twenty-six weeks and bear interest at $\frac{3}{4}$ of 1 per cent. During the year $1,330 million were issued but $510 million were redeemed, leaving $820 million outstanding at March 31, 1943.

As Table XIV shows, the general public purchased over $1,050·4 million of new issues of securities during 1942-43—$991·4 million of the Third Victory Loan, and $59 million (net after redemptions) of War Savings Stamps and Certificates and Non-Interest-Bearing Certificates. The Third Victory Loan was the great public operation of the year. It was offered in two maturities: a $1\frac{3}{4}$ per cent issue maturing May 1, 1946, redeemable at par and non-callable to maturity; and a 3 per cent issue maturing November 1, 1956, at 101 and callable at 101 on or after November 1, 1953. Both issues were offered at par. In a three weeks' campaign in October and November, 1942, 2,041,610 subscribers bought $144·3 million of the short term bonds and $847·1 million of the long term bonds.

The National War Finance Committee has prepared an estimate of the derivation of the subscriptions to the Third Victory Loan at the time of issue, which is given in Table XXII. For comparison, similar data in respect of the First and Second Victory Loans are also given.

TABLE XXII

ESTIMATED DERIVATION OF SUBSCRIPTIONS TO THE FIRST, SECOND, AND THIRD VICTORY LOANS AT THE TIME OF ISSUE

DATA PREPARED BY NATIONAL WAR FINANCE COMMITTEE

(In millions of dollars)

	First Victory Loan			Second Victory Loan [4]			Third Victory Loan
	Cash	Conversion	Total	Cash	Conversion	Total	Cash
All Subscriptions	730·4	106·4	836·8	843·1	153·6	996·7	991·4
(a) Individuals [1]	316·0	35·3	351·3	364·6	1·0	365·6	401·1
(b) Non-Individuals	414·4	71·1	485·5	478·5	152·6	631·1	590·3
Individuals—							
(a) Special Names [2]	36·5	0·8	37·3	29·0	1·0	30·0	26·3
(b) General and Payroll Canvasses	279·5	34·5	314·0	335·6	.....	335·6	374·8
Non-Individuals—							
(a) Banks—Own Account	6·7	42·5	49·2	.....	117·5	117·5	0·5
(i) Bank of Canada	.....	7·0	7·0	.....	1·7	1·7	
(ii) Chartered Banks	6·7	35·5	42·2	.....	115·8	115·8	0·5
(b) Government Accounts	31·6	.....	31·6	47·1	.....	47·1	54·5
(i) Federal	9·9	.....	9·9	19·6	.....	19·6	22·7
(ii) Provincial	.....	.....	.....	.....	.....	.....	18·6
(iii) Municipal and School	21·7	.....	21·7	27·5	.....	27·5	13·2
(c) Insurance Companies, Pension Funds, etc., and Savings Banks	95·5	22·2	117·7	125·6	23·9	149·5	179·1
(i) Life Insurance Companies	88·9	20·4	109·3	114·7	23·4	138·1	155·2
(ii) All Other Insurance Companies	6·6	1·8	8·4	10·9	0·5	11·4	12·4
(iii) Associations, Unions, Pensions and Benevolent Funds	[3]	[3]	[3]	[3]	[3]	[3]	9·0
(iv) Quebec Savings Banks	[3]	[3]	[3]	[3]	[3]	[3]	2·5
(d) Miscellaneous	280·6	6·4	287·0	305·8	11·2	317·0	356·2
(i) Mining Companies	39·1	.....	39·1	29·4	8·5	37·9	43·6
(ii) Trust Companies, Investment Trusts, Mortgages and Loan Companies, and Real Estate Companies	[3]	[3]	[3]	[3]	[3]	[3]	11·3
(iii) Colleges, Churches, Hospitals, and Charitable Organizations	[3]	[3]	[3]	[3]	[3]	[3]	3·3
(iv) All Others, being practically all subscriptions from Business Firms and Corporations	241·5	6·4	247·9	276·4	2·7	279·1	298·0

[1] Includes small commercial and small non-profit bodies, the aggregate subscriptions from which would be relatively a small part of total.
[2] Not separately calculated, included under Sub-section *(d)* (iv).
[3] Individuals believed capable of buying $25,000 or more par value of bonds at the time of issue.
[4] Excluding the $92·8 million issued to the Bank of Canada in June 1942, in connection with clearing off the accumulated balances of sterling.

The total face value of War Savings Certificates outstanding at March 31, 1943, was $187 million, and of War Savings Stamps $5·9 million. The corresponding figure for Non-Interest-Bearing Certificates was $9·1 million.

On July 1, 1942, the 4 per cent School Lands Debentures amounting to $33·3 million held by the governments of the three prairie provinces, were renewed for a further period of one year.

Total receipts from the new domestic loans issued for cash during the year were $2,093·3 million. From this must be deducted $42·3 million representing issues which matured and were paid off in cash during the year, to give a net increase of $2,050·9 million in domestic funded debt outstanding.

Item 47 of Table XIV represents what might be called involuntary borrowing; it is the increase in the floating debt during 1942-43, amounting to $41·4 million. Except for a small amount of stock payable on demand ($15,527.40 as at March 31, 1943), the floating debt is composed of funded debt matured and outstanding, interest due and outstanding, and cheques outstanding. The changes in these items during the year were:—

Increase in outstanding cheques	$38·0 million
Increase in interest outstanding	5·5 "
Less decrease in funded debt matured and outstanding	—2·1 "

Note that the changes in funded debt matured and outstanding payable in New York funds or in sterling are not included in item 47, but in items 9 and 18, of Table XIV. The change in outstanding interest payable in these currencies is included in item 47 however.

Before leaving this subject of the sources of borrowing, some comments are in order concerning the portion of the new issues that was purchased by the general public. Out of $2,093·3 million derived from new security issues (as distinct from conversions or renewals of previous issues), just over half—50·2 per cent—was subscribed by the general public, 39·2 per cent by the chartered banks, 9·2 per cent by the Bank of Canada, and 1·4 per cent by the unclassified purchasers of Treasury Bills. In view of all the circumstances, including the enormous increase in expenditure during this fiscal year, as described above on page xviii, this may be regarded as a satisfactory showing. The Third Victory Loan was raised in the last part of October and the first part of November, 1942, when expenditures were still far from their peak, and consequently the monthly rate of national income out of which the subscriptions were pledged was well below the level reached by the end of the fiscal year. Furthermore, it should be noted that the Second Victory Loan Campaign had closed as late as March 7, 1942, hardly more than three weeks before the beginning of the fiscal year 1942-43, and the Fourth Victory Loan drive opened on April 26, 1943, or less than four weeks after the close of the fiscal year. Thus, although only $991·4 million appears as receipts from Victory Loans during the year ended March 31, 1943, nevertheless in the fifteen months from February 16, 1942, to May 15, 1943, over $3,143 million in cash was subscribed by the general public in three loan campaigns. Finally, as stated in the preceding paragraphs, the borrowings of the Dominion were offset to a considerable extent by the elimination of the $275·9 million obligation of the Foreign Exchange Control Board to the Bank of Canada for the repurchase of foreign exchange.

In order to assess the results of the borrowing program properly, it is necessary to consider the period from the start of the war to the close of the fiscal year 1942-43, so that accidental factors like the timing of loan campaigns and other transactions will be less important. This is done in Table XXIII, which shows that from September 1, 1939, to March 31, 1943, $3,266·8 million out of total new borrowings (that is, excluding the conversion or renewal of previous issues) amounting to $5,124·6 million were subscribed by the general public, or 63·7 per cent.

TABLE XXIII

BORROWING WITHIN CANADA, SEPTEMBER 1, 1939, TO MARCH 31, 1943 *(a)*

(In millions of dollars)

Source		Fiscal Years Ended March 31				Total
		1940 *(b)*	1941	1942	1943	
Treasury Bills—						
Net increase	1.	.....	75·0*(c)*	40·0	30·0	145·0
	2.	.....	75·0	40·0	30·0	145·0
Bank of Canada—						
One year notes, May 1, 1940	3.	.....	250·0*(c)*	.....	.....	250·0
Two year notes, April 15, 1942	4.	.....	.....	.....	100·0*(d)*	100·0
Second Victory Loan	5.	.....	.....	.....	92·8*(d)*	92·8
	6.	.....	250·0	.....	192·8	442·8
Chartered Banks—						
Two year notes, October 16, 1939	7.	200·0	.....	.....	.....	200·0
Two and one half year notes January 2, 1941	8.	.....	250·0	.....	.....	250·0
Deposit Certificates (net)	9.	.....	.....	.....	820·0	820·0
	10.	200·0	250·0	.....	820·0	1,270·0
General Public—						
First War Loan, February 1, 1940	11.	200·0*(f)*	.....	.....	.....	200·0
Second War Loan, October 1, 1940	12.	.....	300·0*(f)*	.....	.....	300·0
First Victory Loan, June 15, 1941	13.	.....	.....	730·4*(f)*	.....	730·4
Second Victory Loan, March 1, 1942	14.	.....	.....	843·1	.....	843·1
Third Victory Loan, November 1, 1942	15.	.....	.....	.....	991·4	991·4
War Savings Certificates and Stamps, and Non-Interest-Bearing Certificates (net)*(e)*	16.	.....	58·0	84·8	59·0	201·9
	17.	200·0	358·0	1,658·3	1,050·4	3,266·8
Grand Total	18.	400·0	933·0	1,698·3	2,093·3	5,124·6

(a) Not including renewals or the conversion of maturing issues. The source of the loan (whether banks, the general public, etc.), indicated refers to the time of issue only, and not to current holdings. Note that the columns do not add exactly to the totals shown in some cases; this is due to rounding off the figures to the nearest hundred thousand dollars.

(b) From September 1, 1939, only.

(c) These two issues, totalling $325 million, were sold to the Bank of Canada to provide funds for the Foreign Exchange Control Board.

(d) These loans were issued in clearing off the F.E.C.B's accumulation of sterling balances.

(e) The total for War Savings Certificates in each year includes the addition of accrued interest on all outstanding certificates.

(f) Some small portion of these amounts was subscribed by the Bank of Canada and the chartered banks, estimated at less than $30 million for the three loans (including $6·7 million of the First Victory Loan, as shown in Table XXII).

Table XXIV presents another interesting comparison, namely the average coupon rates of interest payable on the Dominion's funded debt. This Table shows two significant features—firstly, throughout the period, a steady decline in coupon rates, and secondly, in the last three fiscal years, a decisive narrowing of the spread between the average rate on domestic funded debt and that on total funded debt. The first feature is epitomised by the fall of the average rate on total debt from 4·63 per cent as at March 31, 1934, to 2·60 per cent as at March 31, 1943. The average domestic rate

fell even more precipitately, from 4·83 per cent to 2·57 per cent. This fall is due, in part, to a larger use of short-term borrowing, but the rates for long-term securities are also down substantially, as is shown by the last column—the effective yield of the last domestic issue in each fiscal year having a term of ten or more years. The decline in these long-term rates is, of course, less regular and less precipitate over the period, but the effective rate on the fourteen-year bonds of the Third Victory Loan, at 3·06 per cent, shows as the lowest in the period, and less than three-quarters of that of the twelve-year Refunding Loan of 1933. It should also be noted that the term of the longer term loans issued during the war has been steadily increasing, so that this column does not fully reflect the decline that has taken place in the war years.

TABLE XXIV

AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT OF THE DOMINION 1933–34 TO 1942–43 *(a)*

(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Effective rate on last domestic issue for term of 10 years or more.	
	Canada	London *(b)*	New York *(b)*	Total *(b)*	Rate	Term
	%	%	%	%	%	
1933–34	4·83	3·66	4·54 *(c)*	4·63	4·38	12 years.
1934–35	4·23	3·62	4·27 *(c)*	4·15	3·81	15 "
1935–36	4·00	3·62	3·91 *(c)*	3·94	3·08	19½ "
1936–37	3·82	3·62	3·47	3·75	3·11	Perpetual.
1937–38	3·53	3·62	3·47	3·53	3·34	14 years.
1938–39	3·51	3·63	3·46	3·52	3·07	20 "
1939–40	3·36	3·67	3·46	3·40	3·25	8–12 "
1940–41	2·99	3·54	3·46	3·06	3·125	12 "
1941–42	2·85	3·43	3·53	2·90	3·07	12 "
1942–43	2·57	3·44	3·08	2·60	3·06	14 "

(a) Years prior to 1938–39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years. The year 1933–34 has been further adjusted by the addition of interest at the effective rate of 2·85% and 3·12% respectively on the three months and the eight months treasury bills outstanding at the close of the year.

(b) Debt in foreign currency is converted at par of exchange—£1 at $4.86⅔, and $1.00 U.S. at $1.00 Canadian.

(c) Includes debt payable optionally in Canada or New York.

The increasing correlation between the average of the domestic coupon rates and the average of all coupon rates is of course the result of the greatly increased relative importance of domestic debt. At March 31, 1934, 72·9 per cent of the Dominion's debt was payable in Canada, 13·4 per cent in London, 10·5 per cent in New York, and 3·2 per cent optionally in Canada or New York; in 1940, these corresponding ratios were 78·6 per cent in Canada, 8·7 per cent in London, and 12·7 per cent in New York, and at March 31, 1943, 94·3 per cent, 0·1 per cent, and 5·6 per cent, respectively. Since the declaration of war, debt payable in New York has been reduced somewhat, and debt payable in London almost wiped out, while debt payable in Canada has nearly tripled.

(*d*) Decrease in Cash Balances.

The Dominion's holdings of domestic cash balances decreased by $687·7 million during 1942-43, reflecting the two facts, first, that the Second Victory Loan campaign had closed just before the start of the fiscal year, so that initial cash balances were unusually high, and, secondly, that the Fourth Victory Loan drive opened shortly after the end of the year, so that closing cash balances were at a low level in anticipation of the new loan.

Incidentally, the negative balance of domestic cash carried into the fiscal year 1943-44, shown in the Condensed Cash Statement at page 19 of Part I of this Report, deserves some explanation. In point of fact the Dominion's bank accounts were never overdrawn. Payments made out of 1942-43 appropriations during the thirty days following March 31, 1943, as provided by subsection 1 of section 32 of the Consolidated Revenue and Audit Act, exceeded the balances on hand at the close of business on March 31, but the April revenues and other receipts for the fiscal year 1943-44 were more than enough to cover the difference.

(*e*) The Cash Deficiency.

The cash deficiency for 1942-43 was $2,780·1 million. The significance of this figure and its relation to the year's budgetary deficit of $2,137·6 million, were explained above on page xliv. They may be reconciled as follows:—

	Millions of dollars
Deficit, as at item 18 of Table I, page xvii	2,137·6
Add:	
Cash Outlay that increased assets or decreased liabilities:	
On non-war account, items 7 to 10 of Table XIV, page xlii	120·7
On war account, items 17 to 19 of Table XIV	708·8
Non-cash credits included in revenue, as noted, page li	47·4
Deduct:	
Non-cash debits included in expenditure, as noted, page xlv	—74·4
Miscellaneous receipts, as at items 36 to 40 of Table XIV	—127·4
Adjustments:	
Credits to Revolving Funds, as at item 21 of Table XIV	—30·8
Transfer of certain charges against Premium, Discount and Exchange Revenue to other items in Table XIV, as noted on page li	—1·8
Net of the above, or cash deficiency	2,780·1

It will now be clear that this year's huge cash requirements were financed in four main ways:—

1. Cash revenue receipts	$2,203·8 million
2. Other cash receipts (Items 36-40, Table XIV)	127·4 "
3. Net cash proceeds of domestic borrowing	2,092·3 "
4. Reduction in cash balances	687·7 "
Total	$5,111·4 "

J. Indirect or Contingent Liabilities: Guaranteed Obligations.

This review would not be complete without a discussion of the indirect liabilities of the Dominion and the changes therein during the year under review. A footnote to the Balance Sheet calls attention to these indirect liabilities and they are listed in Schedule V, on page 33-4 of Part I of this Report.

(1) Guaranteed Securities of Government-Owned Enterprises.

The total amount of securities of the Canadian National Railway System guaranteed by the Dominion as to the payment of principal and interest outstanding in the hands of the public was $676 million as at March 31, 1943, a decrease during the year of $79·2 million. Similar securities guaranteed by the Dominion as to the payment of interest only, were outstanding on the same date in the amount of $10·5 million, a decrease of $22·6 million. These reductions were due mainly to the purchase, under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, of securities owned by British investors but vested by the Government of the United Kingdom, and the purchase of securities from Canadian holders under the provisions of the Canadian National Railways Financing and Guarantee Act, 1941, and the Canadian National Railways Financing and Guarantee Act, 1942.

Other securities, representing obligations of the Canadian National (West Indies) Steamships Limited and various Harbour Commissions, which carry the guarantee of

the Dominion, both as to principal and interest, were outstanding in the amount of $30·4 million as at March 31, 1943. This represented a decrease of $0·1 million during the year.

(2) Guaranteed Bank Loans for Grain Marketing Purposes.

Under the authority of The Canadian Wheat Board Act, 1935, as amended, a price of 90 cents per bushel, basis No. 1, Northern, Fort William, was fixed as the basic price at which the Canadian Wheat Board was willing to pay for wheat of the 1942 crop delivered to the Board on a quota basis by producers thereof. The Board's operations were financed by loans obtained from a group of chartered banks under guarantee of the Dominion Government. The amount of the guaranteed bank loans outstanding as at March 31, 1943, which related to the purchase of the 1939, 1940, 1941 and 1942 wheat crops, was $67 million.

By Orders in Council passed in 1942 the Canadian Wheat Board was empowered to deal in flaxseed, soybeans, oats and barley. In order to finance these operations, guaranteed bank advances were obtained from certain chartered banks. The amounts of these guaranteed advances outstanding as at March 31, 1943, were as follows: in respect of flaxseed $7·7 million; in respect of soybeans, an insignificant amount ($1,153.02); and in respect of oats and barley $0·2 million.

The guarantee of the Dominion to the Winnipeg Grain and Produce Clearing Association, Limited, arising out of transactions and trades made by the Canadian Wheat Board, continued during the year. No liability in connection with this guarantee accrued from day to day, as margin deposits were made by the Board to the Association daily.

(3) Guarantee of Seed Grain Loans.

Under the terms of The Seed Grain Loans Guarantee Act, 1938, the Dominion provided seed grain assistance to farmers in the provinces of Saskatchewan and Alberta for the crop year 1938. This assistance took the form of a Dominion guarantee to chartered banks for loans made to municipalities which in the first instance were guaranteed by the Provincial Government. The principal amount authorized by the Act to be guaranteed by the Dominion was $14,500,000 in the case of Saskatchewan, and $1,900,000 in the case of Alberta. The Government of Alberta during the fiscal year 1941-42, paid to the interested banks all outstanding 1938 seed grain loans and accordingly the Dominion's liability with respect thereto was cancelled. In the case of Saskatchewan, a general guarantee was given for an amount not exceeding the maximum amount authorized. This guarantee is still outstanding.

(4) Commitments in respect of National Housing Act Loans.

Under the Dominion Housing Act, 1935, and its successor Act, the National Housing Act, 1938, the Dominion has accepted and is accepting certain obligations arising out of its contracts with approved lending institutions which, while not expressed in the form of a guarantee, may nevertheless be regarded as contingent or indirect liabilities.

The manner in which losses in respect of any loan are to be shared by the Dominion and the lending institution is fixed by the contract. The general principle is that the Dominion bears two-thirds of the loss, if at the time the loss is sustained the principal amount of the loan repaid, less any other amounts due, is equal to or less than the amount advanced by the Dominion and one-third of the loss if at the time the loss is sustained the principal amount repaid, less any other amounts due, is more than the amount advanced by the Dominion. In the case of small loans (that is, loans not in excess of $4,000 in the case of a single family dwelling or not in excess of $700 per habitable room in the case of a multiple family dwelling), the share of the loss to be borne by the Dominion is not more than 80 per cent and not less than 50 per cent of the loss. The above provisions apply to loans made under both the National Housing Act, and its predecessor Act, the Dominion Housing Act. Under the National Housing Act, a new provision was added to encourage the making of small loans in such small or remote communities and in such districts of other communities as may be designated

by the Minister of Finance in any contract. In respect of such loans, the Dominion has agreed in contracts with certain lending institutions to pay losses sustained by any such lending institution up to certain amounts determined by the contract which are not less than 7 per cent and do not exceed 25 per cent of the total amount of such loans made in such areas by each such lending institution.

The total amount of loans approved as at March 31, 1943, under the Dominion Housing Act, 1935, and the National Housing Act, 1938, was $78·8 million. The increase in such loans during the year was $2·0 million. Net losses realized by the Dominion as of that date amounted to the very small sum of $2,644.78.

(5) Guaranteed Home Improvement Loans.

Under the terms of The Home Improvement Loans Guarantee Act, 1937, almost $50 million ($49,959,055.31, to be exact) had been loaned up to March 31, 1943, to home owners by chartered banks and other approved lending institutions. The contingent liability of the Dominion with respect to these loans was limited to 15 per cent of the aggregate of such loans made by each lending institution. As at October 30, 1940, after four years of operation, the $50 million loan authorization having been substantially exhausted, the Government's undertaking to provide a guarantee for this type of loan was terminated. After this date, loans made by lending institutions were not accepted for guarantee by the Dominion. As at March 31, 1943, 95·3 per cent of the total amount of all loans made had been repaid and as 1,081 claims for losses in the amount of $380,894.46 had been paid up to March 31, 1943, of which $26,317.54 (including $5,064.94 interest) had been recovered, the contingent liability of the Government at the close of the fiscal year under review was the entire balance owing on all loans, i.e. $2,341,278.94. It will be noted that the total of claims paid amounted to only ·762 per cent of the total amount of loans made.

(6) Guarantees of Bank Loans under Home Extension Plan.

By the provisions of the Appropriation Act, No. 5, 1942, provision was made for the Governor General in Council to guarantee loans made by chartered banks for the conversion of already existing dwellings into multiple housing units under regulations similar to those under The Home Improvement Loans Guarantee Act. The maximum amount of loans which may be guaranteed is $2 million, and the Government's guarantee is limited to fifteen per cent of the total amount of loans made.

As of March 31, 1943, 28 loans had been approved for a total amount of $57,035.28 to provide for 55 new units. There have been no claims for losses.

(7) Guarantees of Bank Loans by Commodity Prices Stabilization Corporation.

Under the terms of an Order in Council dated July 10, 1942, the Commodity Prices Stabilization Corporation, a Government-owned Corporation, was authorized to guarantee certain advances and interest thereon obtained by any person from a chartered bank in order to purchase coal, coke or briquettes for residential heating, during the summer of 1942. The liability of the Corporation is limited to twenty per cent of the aggregate amount of advances made by each bank, but not exceeding in the aggregate $5 million. The amount of the contingent liability of the Corporation at March 31, 1943, was $87,395.04.

Under the terms of an Order in Council dated October 9, 1942, the Commodity Prices Stabilization Corporation was authorized to guarantee certain advances, obtained by any person engaged in the production of logs or lumber, from any chartered bank. The liability of the Corporation is limited to fifteen per cent of the aggregate amount of advances made by each bank, but not exceeding in the aggregate $2·5 million. The amount of the contingent liability of the Corporation at March 31, 1943, was $67,543.05.

(8) Guarantees of Bank Loans to Finance Munitions Contracts.

The Government guaranteed the repayment of bank loans together with interest thereon obtained by certain contractors in connection with contracts placed by the Department of Munitions and Supply. As at March 31, 1943, the amount of such guaranteed bank loans authorized was $4·3 million, and the amount actually outstanding was $1·9 million.

(9) Guarantee of Provincial Receipts from Gasoline Taxes under Dominion-Provincial Taxation Agreements.

Under the terms of the Dominion-Provincial taxation agreements, and pursuant to Section 5 of the Dominion-Provincial Taxation Agreement Act, 1942, provision is made for the payment to each province of the amount by which the net receipts from the tax imposed by the Province on gasoline sales are less than the net receipts from this source during the fiscal year of the province ended nearest to December 31, 1940. The gasoline tax revenues that have been thus guaranteed aggregate $56·7 million.

(10) Total Guaranteed Obligations Outstanding as at March 31, 1943.

For the details of the above and a number of other indirect or contingent liabilities, some of which are indeterminate as to amount, see Schedule V on pages 33-4 of Part I.

Total outstanding guarantees of the Dominion of Canada as at March 31, 1943, were as follows:—

	Millions of dollars
Railway and other securities in hands of public—	
Guaranteed as to principal and interest	$ 706·4
Guaranteed as to interest only	10·5
Deposits maintained by the chartered banks in the Bank of Canada	261·0
Other guarantees (excluding amounts not yet determined or indeterminate)	90·6
	$1,068·5

K. Assistance to Railways since Confederation.

Section 24 of the Canadian National Railways Capital Revision Act, 1937, requires that a detailed statement showing the total assistance granted by the Dominion in various forms to all Canadian railways should be published annually as an appendix to the Public Accounts.

This voluminous statement was first published in the Public Accounts for the fiscal year 1937-38. It has been revised and brought up to date as at March 31, 1943, and is included in this Report as Appendix No. 13, pages 63 to 105 inclusive of Part I.

I hope that Ministers, Members of Parliament and others who have to use the Public Accounts will find the Report in its new form more illuminating as well as more convenient. In the short time available, it has not been easy to complete the enormous volume of detailed work and the meticulous checking necessary to produce the Report in time, and great credit is due to the accounting staff of the Government, particularly the Comptroller of the Treasury, for what has been accomplished.

All those associated with the undertaking, however, would agree, I believe, that there is still room for further improvement. Plans for other modifications and additions which we had in mind for this volume have had to be postponed because of lack of time and shortage of staff. These and other improvements we hope to make in succeeding Reports.

Respectfully submitted,

W. C. CLARK,
Deputy Minister of Finance.

PART I

BALANCE SHEET

REVENUE AND EXPENDITURE

CONDENSED CASH STATEMENT

SCHEDULES

COMPARATIVE TABLES

APPENDICES

87551—5—A

THE DOMINION

COMPARATIVE BALANCE SHEET,

ASSETS	March 31, 1942	Net Increase or Decrease during 1942-43	March 31, 1943
	$ cts.	$ cts.	$ cts.
1. Cash	800,299,968 12	— 711,133,766 13	89,166,201 99
2. Special Deposits, Schedule A, page 20	2,943,688 42	— 201,563 37	2,742,125 05
3. Bank of Canada—Capital Stock Investment	5,920,000 00	.....	5,920,000 00
4. Central Mortgage Bank—Capital Stock	250,000 00	.....	250,000 00
5. Foreign Exchange Control Board—Advance	725,000,000 00	— 325,000,000 00	400,000,000 00
6. Loans and Advances—			
(a) Canadian Broadcasting Corporation	503,398 77	— 503,398 77	
(b) Canadian Farm Loan Board—Advances and Capital Stock, Schedule B, page 20	36,537,282 00	— 2,507,355 00	34,029,927 00
(c) Canadian National Railway Company, Schedule C, page 20	416,902,399 93	+ 142,539,305 58	559,441,705 51
(d) Canadian National (West Indies) Steamships, Ltd.	450,000 00	.....	450,000 00
(e) Canadian Pacific Railway Company	12,814,210 85	— 12,814,210 85	
(f) Dominion and National Housing Acts	16,254,094 98	+ 238,896 97	16,492,991 95
(g) Foreign Governments, Schedule D, page 20	30,854,262 40	+ 917,159 16	31,771,421 56
(h) Government of The United Kingdom—The War Appropriation (United Kingdom Financing) Act, 1942	.....	+ 700,000,000 00	700,000,000 00
(i) Municipal Improvements Assistance Act	5,976,260 65	— 235,544 21	5,740,716 44
(j) National Harbours Board, Schedule E, page 20	85,416,649 63	— 266,508 88	85,150,140 75
(k) New Westminster Harbour Commission	274,537 23	.....	274,537 23
Provinces—			
(l) Housing Loans, O.C. of Dec. 3, 1918 and amendments thereto, Schedule F, page 20	130,500 00	— 93,500 00	37,000 00
(m) Unemployment Relief Loans, Schedule F, page 21	157,275,021 49	— 499,416 79	156,775,604 70
(n) Alberta—Subsidy Overpayment	468,750 00	— 68,750 00	400,000 00
(o) Saskatchewan—Power Commission	53,760 00	— 3,840 00	49,920 00
(p) Soldier and General Land Settlement, Schedule G, page 21	33,888,343 48	— 1,691,503 40	32,196,840 08
	797,799,471 41	+ *825,011,333 81*	*1,622,810,805 22*
(q) Less—Reserve for possible losses on ultimate realization of active loans and advances	— 50,000,000 00	— 25,000,000 00	— 75,000,000 00
	747,799,471 41	+ *800,011,333 81*	*1,547,810,805 22*
7. Province Debt Accounts, Schedule H, page 21	2,296,151 87	.....	2,296,151 87
8. Unamortized Discount and Commission on Loans, Appendix No. 3, page 55	55,575,167 35	+ 19,383,368 05	74,958,535 40
9. Miscellaneous Current Accounts, Schedule I, page 21	263,517,816 39	+ 658,741,275 01	922,259,091 40
Total Active Assets	2,603,602,263 56	+ 441,800,647 37	3,045,402,910 93
10. Balance being Net Debt March 31, 1942, and 1943 (exclusive of interest accrued), carried forward	4,045,221,160 80	+2,137,627,940 30	6,182,849,101 10
	6,648,823,424 36	+2,579,428,587 67	9,228,252,012 03

OF CANADA

MARCH 31, 1942 AND 1943

LIABILITIES	March 31, 1942 $ cts.	Net Increase or Decrease during 1942-43 $ cts.	March 31, 1943 $ cts.
13. Funded Debt and Treasury Bills, Unmatured, Schedule R, page 26.			
(a) Payable in Canada	5,390,813,428 00	+2,050,939,374 05	7,441,752,802 05
(b) Payable in London	15,450,865 42	− 2,725,244 51	12,725,620 91
(c) Payable in New York	459,000,000 00	− 20,000,000 00	439,000,000 00
	5,865,264,293 42	*+2,028,214,129 54*	*7,893,478,422 96*
14. Floating Debt, Schedule R, page 27			
(a) Funded Debt, Matured and Outstanding	6,054,051 45	+ 13,763,165 45	19,817,216 90
(b) Stock payable on demand	16,527 40	− 1,000 00	15,527 40
(c) Interest Due and Outstanding	9,304,137 97	+ 5,526,170 20	14,830,308 17
(d) Outstanding Cheques	44,366,675 78	+ 37,973,481 50	82,340,157 28
	59,741,392 60	*+ 57,261,817 15*	*117,003,209 75*
15. Bank Circulation Redemption Fund	4,478,046 45	− 462,141 31	4,015,905 14
16. Post Office Account—Money Orders, Postal Notes, etc. outstanding	6,900,357 60	− 2,296,938 22	4,603,419 38
17. Post Office Savings Bank Deposits	21,671,413 38	+ 2,702,578 10	24,373,991 48
18. Government Annuities	172,911,035 00	+ 17,387,444 00	190,298,479 00
19. Insurance and Superannuation Funds, Schedule S, page 29	157,932,226 25	+ 76,667,808 54	234,600,034 79
20. Trust Funds, Schedule T, page 29	35,008,519 46	+ 14,133,523 24	49,142,042 70
21. Contingent and Special Funds, Schedule U, page 30	312,996,171 56	+ 385,820,366 63	698,816,538 19
22. Province Debt Accounts, Schedule H, page 21	11,919,968 64	.....	11,919,968 64
	6,648,823,424 36	+2,579,428,587 67	9,228,252,012 03

THE DOMINION

COMPARATIVE BALANCE SHEET,

	March 31, 1942	Net Increase or Decrease during 1942-43	March 31, 1943
	$ cts.	$ cts.	$ cts.
Net Debt represented by:—			
11. *Expenditures for Capital Purposes and Non-Active Assets*—			
(a) Public Works, Canals, Schedule J, page 23	240,303,982 33	— 42,164 00	240,261,818 33
(b) Public Works, Railways, Schedule K, page 23	425,957,325 54	+ 4,623 90	425,961,949 44
(c) Public Works, Miscellaneous, Schedule L, page 23	307,901,875 66	+ 3,210,609 53	311,112,485 19
(d) Military Property and Stores, Schedule M, page 24	12,572,184 65	.....	12,572,184 65
(e) Territorial Accounts, Schedule N, page 24	9,895,947 68	.....	9,895,947 68
(f) Canadian Pacific Railway (Old)	62,791,435 25	.....	62,791,435 25
(g) Canadian National Railways Securities Trust Stock	267,283,019 32	+ 31,559,862 85	298,842,882 17
(h) Canadian National Railway Stock	18,000,000 00	.....	18,000,000 00
Loans—Non-Active—			
(i) Canadian National Steamships, Schedule O, page 24	13,871,969 33	.....	13,871,969 33
(j) National Harbours Board, Schedule P, page 25	69,184,366 00	+ 642,525 77	69,826,891 77
(k) Soldier and General Land Settlement Loans	16,525,917 49	.....	16,525,917 49
(l) Saskatchewan Seed Grain Loans Guarantee Act, 1936	2,637,398 15	.....	2,637,398 15
(m) Seed Grain Loans Guarantee Act, 1937	7,136,051 09	.....	7,136,051 09
(n) Miscellaneous Investments and other Accounts, non-active, Schedule Q, page 25	3,882,299 62	— 42,058 24	3,840,241 38
	1,457,943,772 11	+ 35,333,399 81	1,493,277,171 92
12. *Consolidated Fund*—			
(a) Balance Consolidated Fund March 31, 1942	2,587,277,388 69		
(b) Excess of Expenditure over Revenue, fiscal year ended March 31, 1943	.....	2,102,294,540 49	
(c) Balance Consolidated Fund March 31, 1943	.....	.....	4,689,571,929 13
	4,045,221,160 80	+ 2,137,627,940 30	6,182,849,101 10

NOTE.—The account numbers appearing in the above balance sheet, are, when referred to in summaries and tables in the Comptroller of the Treasury's section of this report, indicated in square brackets e.g. [10].

Certified correct.

J. G. MACFARLANE, *Chief Dominion Bookkeeper.*

W. C. CLARK, *Deputy Minister of Finance.*

OF CANADA

MARCH 31, 1942 AND 1943

	March 31, 1942	Net Increase or Decrease during 1942-43	March 31, 1943
	$ cts.	$ cts.	$ cts.
Net Debt, March 31, 1942 and 1943 brought forward	4,045,221,160 80	+2,137,627,940 30	6,182,849,101 10
	4,045,221,160 80	+2,137,627,940 30	6,182,849,101 10

NOTE.—Indirect Liabilities—Guarantees given by the Dominion of Canada are listed in Schedule V, page 33.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

COMMENTS ON THE BALANCE SHEET

1. Cash represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York, at the close of the relative fiscal years.

2. Special deposits consist of cash balances in the hands of the fiscal agents of the Government for purchase or redemption of Dominion of Canada securities and for payment of interest.

3. This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.

4. Under the Central Mortgage Bank Act, a Central Mortgage Bank was created with an authorized capital stock of $10,000,000 all of which was subscribed for by the Dominion Government. The $250,000 represents the amount of stock issued and paid for at the rate of $2.50 in respect of each $100 share. Due to the war the bank remained inoperative.

5. To enable the Foreign Exchange Control Board to finance the purchases of gold and foreign exchange an amount of $725,000,000 had been advanced as at March 31, 1942. These advances were made under the provisions of The Exchange Fund Order, 1940, and Section 3 of The War Appropriation Act, 1941. During the fiscal year 1942-43, the Board repaid $325,000,000 of these advances together with interest due on the full amount advanced.

6. (*a*) The outstanding balance on March 31, 1942, of loans made to the Canadian Broadcasting Corporation for capital purposes was repaid by the Corporation during 1942-43 with interest in full.

6. (*b*) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. During the fiscal year 1942-43 the Canadian Farm Loan Board repurchased from the Government $2,500,000 of its 3½ per cent bonds due January 2, 1960, thereby reducing the amount of its bonds held by the Government to $26,700,000. There were no initial capital advances nor purchases of capital stock during the year under the Canadian Fisherman's Loan Act.

As at March 31, 1943, the Board reported outstanding loans to farmers totalling $33,984,700.71, secured by first mortgages in the amount of $32,667,179.80 and by second mortgages in the amount of $1,317,520.91. Real estate held by the Board amounted to $339,581.97 and agreements for sale were carried at $554,829.43. The Board also reported loans to fishermen outstanding as at March 31, 1943, in the amount of $19,598.02.

Interest in full is being currently paid by the Board on its bonds and on initial capital advances.

6. (*c*) This amount represents the net outstanding advances made for capital expenditures, purchase of railway equipment and for debt retirement. Interest is being currently paid by the Railway Company on these advances.

6. (*d*) This advance was made to the Company in 1937 (Vote 362, Appropriation Act No. 3, 1937), to provide working capital requirements. Interest is paid at the rate of 3 per cent per annum.

6. (*e*) The amount of $12,814,210.85 representing the outstanding portion of the cost of railway equipment purchased for resale to the Canadian Pacific Railway Company under hire-purchase agreements, was repaid with interest during 1942-43 by the Company in advance of due dates.

6. (*f*) To the close of the fiscal year on March 31, 1943, 19,184 loans, aggregating $78,785,472, had been approved under the National Housing Act and under its predecessor Act, the Dominion Housing Act. Of this amount, the Dominion's share was $19,695,484, of which $19,405,765 had actually been disbursed.

Total receipts in respect of such loans to March 31, 1943, amounted to $4,459,527.58, of which $1,546,754.53 represented interest and $2,912,773.05 repayment of principal, leaving a net capital investment by the Dominion as at March 31, 1943, of $16,492,991.95.

6. (*g*) The increase in this account during 1942-43 of $917,159.16 represents an advance to the Union of Soviet Socialist Republics to be applied as a credit for the purchase by that country of Canadian wheat and flour, pursuant to an agreement with Canada. The loan bears interest at the rate of 3 per cent per annum, and is repayable in four equal semi-annual instalments commencing six months after the end of three years from the date of the agreement.

No payments, either on account of interest or principal were received during the fiscal year on behalf of the Governments of Roumania or Greece.

6. (*h*) Under authority of The War Appropriation (United Kingdom Financing) Act, 1942, sterling balances in an amount equivalent to $700,000,000 (at the exchange rate of $4.45 to the pound) were converted into a Canadian dollar obligation of the Government of the United Kingdom, which, under the provisions of the Act, is non-interest bearing until after the termination of the war.

6. (*i*) The figure of $5,740,716.44 represents the net amount of loans outstanding as at March 31, 1943, which were made to certain municipalities under the Municipal Improvements Assistance Act, 1938, to enable them to finance the construction of municipal self-liquidating projects. These loans which are guaranteed by the Province concerned, bear interest at the rate of 2 per cent per annum, and are amortized over a period not longer than the estimated useful life of the project. No new loans were authorized in 1942-43. Advances of loans previously authorized were made to the extent of $296,299.50. Repayments on account of principal were received to the amount of $531,843.71, leaving the net reduction for the year at $235,544.21.

6. (*j*) During the year, advances for harbour developments treated in the public accounts as active assets, were made to the National Harbours Board as follows: Churchill Harbour, $90,000; Montreal Harbour, $370,161.69; Vancouver Harbour, $42,272.76, and Prescott Elevator, $5,000, making a total of $507,434.45. In the same period, loans were reduced by $773,943.33 as follows: Churchill Harbour, $90,000; Montreal Harbour, $605,357.43; Vancouver Harbour, $73,585.90, and Prescott Elevator, $5,000. All these transactions resulted in a net credit for the year of $266,508.88.

Interest, which is derived from port dues and collections, was paid on account as follows: Montreal Harbour, $500,000; Vancouver Harbour, $700,000; Churchill Harbour, $1,640.40, and Prescott Elevator, $2.05.

6. (*k*) This amount represents advances made for development of New Westminster Harbour, and for assistance generally to the New Westminster Harbour Commission. No interest has been received since July 1, 1941.

6. (*l*) During the fiscal year the provincial government of Prince Edward Island repaid the last of its indebtedness to the Dominion on account of housing loans made at the close of the last war (1914-18), amounting to $23,500, and the provincial government of Nova Scotia reduced its indebtedness by an amount of $70,000. The outstanding balance of $37,000 owing by the Province of Nova Scotia has since been paid. During the life of these housing loans, interest at the rate of 5 per cent per annum was paid in full.

6. (*m*) During the period, 1931 to 1941, financial assistance was given to the four Western Provinces by way of loans under authority of the Relief Acts for the purposes of meeting the provincial and municipal share of relief, the retirement of maturing provincial obligations, and, to a limited extent, ordinary provincial government expenditures. The amount of $156,775,604.70 represents the net amount outstanding as of March 31, 1943, divided by Provinces as shown in Schedule "F" to the Balance Sheet, page 21. Repayments received from the Provinces during 1942-43 were as follows:

Manitoba	$ 288,674 09
Saskatchewan	50,986 87
Alberta	38,500 00
British Columbia	121,255 83
	$ 499,416 79

6. (*n*) Under authority of an Order in Council passed in October, 1932, the Dominion accepted from the Government of Alberta a treasury bill of the Province for $468,750, representing an overpayment of subsidies made by the Dominion during the years 1914, 1915 and 1916. The repayment during 1942-43 of $68,750 reduced this indebtedness to $400,000.

6. (*o*) The annual principal instalment of $3,840 was paid by the Province of Saskatchewan on a loan made to them in 1940-41 to enable the Saskatchewan Power Commission to extend its electrical transmission system to the bombing and gunnery school at Dafoe, Saskatchewan. This payment reduces this indebtedness to $49,920.

6. (*p*) This account represents the principal amount outstanding of loans made to soldier settlers and in connection with general land settlement. The account was reduced during the year by $1,691,503.40 of which total, $50,706.81 was by means of a write-off of loans to Consolidated Fund under authority of The Soldier Settlement and Farmers' Creditors Arrangement Acts. The amount of interest received on account during the year was $913,847.87.

6. (*q*) In the fiscal years 1940-41 and 1941-42, annual amounts of $25,000,000 were charged to Consolidated Fund to provide a reserve for possible losses on ultimate realization of active loans and advances. A further amount of $25,000,000 was added to this reserve during the current year. This total of $75,000,000 is deducted on the Dominion's balance sheet from the total of Loans and Advances.

7. This amount resulted from financial adjustments with certain provinces at the time they entered the Dominion. Interest is paid half-yearly by the provinces.

8. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 3, page 55. The increase in the account of $19,383,368.05 is due to new loan flotation costs to be amortized, less the annual write-off, as follows:

New loan flotation costs to be amortized—

Second Victory Loan, 1942-44	$	449,186 07
1942-48		1,743,253 70
1942-54		12,219,805 71
	$	14,412,245 48
Less preliminary costs of Second Victory Loan included in 1941-42		3,355,937 03
	$	11,056,308 45
Third Victory Loan, 1942-46		775,328 08
1942-56		14,690,955 30
New York Loan, 1943-48		225,000 00
1943-53		262,500 00
1943-58		937,500 00
	$	27,947,591 83
Less—annual amortization charged to expenditure..$8,561,980 58		
" refunds and adjustments made after amortization had been established..... 2,243 20		
		8,564,223 78
	$	19,383,368 05

9. This account, consisting of a number of miscellaneous assets, includes such items as unliquidated advances to the Royal Canadian Mint for the purchase of gold, silver and copper bullion; bond holding investments at cost chiefly in Dominion of Canada direct and guaranteed securities, and certain assets amounting to $509,514,078.18, which are contra accounts to certain special deposits included in the liability accounts, Contingent and Insurance Funds. The remaining items consist of miscellaneous stores on hand, recoverable advances made under Section 3 of the War Appropriation Acts, and sundry advances for special purposes, all of which are dealt with individually in Part II of this Report.

10. If the total active assets of the Dominion, consisting chiefly of cash on hand, expenditures treated as investments, and sundry recoverable advances and accounts receivable, are deducted from the gross debt or total liabilities of the Dominion, the resulting figure is the Net Debt of Canada.

The Net Debt is divided into two parts, namely, Consolidated Fund and Expenditures for Capital purposes and other Non-active Assets. Comments on these two accounts will be found under their respective numbers, 11 and 12. The increase in the net debt for the fiscal year 1942-43 was $2,137,627,940.30, of which $2,102,294,540.49 was charged to Consolidated Fund and the remainder, $35,333,399.81, to certain capital and other non-active assets.

11. The portion of the Net Debt of Canada representing expenditures for capital purposes and non-active assets, consists mainly of certain expenditures made on public works and on other capital investments regarded as a continuing asset to Canada, although treated as expenditures for debt purposes.

11. (*a*) There were no capital expenditures on Dominion-owned canals during 1942-43. The reduction in capital cost of $42,164.00 consisted of miscellaneous refunds of expenditures made in former years.

11. (*b*) and (*c*) The largest single items of expenditure on these capital assets during 1942-43 were $1,701,440.62 incurred for dredging in the St. Lawrence river ship channel, and $1,480,971.61 for construction and development of civilian airways and airports. The capital cost of these public works may be found in Schedules K and L to the Balance Sheet and details of the year's operations in Schedules LL and MM to the Condensed Cash Statement, page 42.

11. (*d*) The amount of this account represents the capital investment of the Dominion in respect of certain old properties and stores under the jurisdiction of the Department of National Defence.

11. (*e*) This amount represents the Government's investment in the acquisition and organization of the Northwest Territories.

Moneys received from sale or rental of Dominion Lands in that region to March 31, 1911, have been deducted from the capital cost.

11. (*f*) This amount represents assistance to the Canadian Pacific Railway, and to other companies now comprised in that system, for capital and construction expenditures.

11. (*g*) This account represents the initial stated value of the capital stock of the Canadian National Railways Securities Trust which was equal to the total of loans made by the Government to the Canadian National Railways for capital purposes prior to January 1, 1937, with adjustments since that date for line abandonments, capital gain on the repatriation of securities and cash surpluses.

The Dominion's equity in the Canadian National Railways system as reflected in the Securities Trust Stock increased during the year by $31,559,862.85. This was accounted for by an increase in the value of the stock equal to the net income surplus of the system for the calendar year 1942, amounting to $25,063,268.32, and by an increase of $11,072,592.96 representing the net capital gain on repatriation of the system's securities. From this total increase the value of the line abandonments during 1942 amounting to $4,575,998.43 was deducted resulting in a net increase as shown.

11. (*h*) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railways. (Appendix No. 13 I, page 96).

11. (*i*) This amount represents advances made for capital and deficits of the Canadian Government Merchant Marine and Canadian National (West Indies) Steamships, Ltd. The surplus of the Canadian National (West Indies) Steamships, Ltd. for the calendar year 1942 amounting to $781,214.88 and received during the fiscal year 1942-43 was credited to interest account.

11 (*j*) Non-active loans and advances during 1942-43 to the National Harbours Board, a government-owned enterprise, of $657,525.77 were made for the following purposes: For reconstruction and capital expenditures—Three Rivers Harbour, $473.61; Quebec Harbour, $3,463.59; Saint John Harbour, $157,935.51; Halifax Harbour, $19,307.08 and Chicoutimi Harbour, $145.98. Advances for retirement of maturing debentures were made to Saint John Harbour amounting to $96,500.00 and to Montreal Harbour (Jacques Cartier Bridge) for payment of guaranteed interest amounting to $379,700.00. Offset against this total advance of $657,525.77 was an amount of $15,000.00 applied as a reduction in indebtedness of the Quebec Harbour, leaving a net increase in non-active advances to the Board during 1942-43 of $642,525.77. The amount received during the year on account of interest totalled $1,400,000, and is made up as follows: From Halifax Harbour, $850,000; Saint John Harbour, $500,000 and Three Rivers, $50,000.

11. (*k*) In the fiscal years, 1927-28 and 1928-29, a total of $24 million was deducted from the total of active loans to soldier settlers and set up as a non-active asset to provide for revaluation of land and losses and concessions granted to soldier settlers. In 1937-38, this reserve was increased by an amount of $139,360.88 which was transferred from general land settlement loans.

The amount of $16,525,917.49 represents the balance of this account after write-offs, under legislation, of $7,613,443.39 to Consolidated Fund.

11. (*l*) and (*m*) Under the authority of the two Acts mentioned, the Dominion guaranteed the principal and interest of loans made by chartered banks to certain municipalities in the Province of Saskatchewan for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the Spring of 1936 and 1937 respectively. These loans were guaranteed in the first instance by the Provincial Government. The Province being unable to fulfil its guarantee at the due dates, the Dominion was called upon to pay the amounts mentioned. These amounts which are secured by Provincial Treasury Bills are carried in the Dominion's books as owing by the Province of Saskatchewan.

11. (*n*) This account consists of a number of miscellaneous items treated as non-active assets detailed in Schedule Q to the Balance Sheet, page 25. The only activity during the year was the write-off to Consolidated Fund of the yearly established losses in Seed Grain and Relief Accounts administered by the Department of Mines and Resources.

12. Consolidated Fund is the account to which the excess of expenditures over revenues or revenues over expenditures is transferred annually, exclusive of capital expenditure and non-active investments as mentioned in Comment 11. The term "Consolidated Fund" is distinct from "Consolidated Revenue Fund" as defined by Section 3 of the Consolidated Revenue and Audit Act, 1931.

The excess of expenditures over revenues during 1942-43 carried to Consolidated Fund was $2,102,294,540.49. This amount added to the net increase in expenditures on Capital and non-active accounts of $35,333,399.81 gives the total deficit, or increase in the net debt for the year of $2,137,627,940.30.

13. Obligations both due and outstanding payable in sterling and U.S. dollars are recorded in the balance sheet at par of exchange. Similarly on the asset side of the balance sheet cash and special deposits held in London and New York are shown at $4.86⅔ to the pound sterling and $1 to the U.S. dollar.

Details of the unmatured funded debt of Canada may be found on page 26. The increase during 1942-43 of $2,028,214,129.54 is accounted for as follows:

New loan issues—	
Two Year 1½ per cent notes dated April 15, 1942	$ 100,000,000 00
Increase in Second Victory Loan, 1942	92,831,000 00
Third Victory Loan dated November 1, 1942	991,389,050 00
Deposit Certificates	820,000,000 00
New York Loan dated January 15, 1943	90,000,000 00
Increase in Treasury Bills	30,000,000 00
Increase in sales of War Savings Certificates, War Saving Stamps and Non-interest bearing Certificates, over redemptions	59,049,324 05
	$ 2,183,269,374 05
Less matured or called issues—	
Loan of 1939 due May 15, 1942 (unconverted portion)	$ 1,682,000 00
Loan of 1937 due June 1, 1942 (unconverted portion)	239,000 00
Loan of 1934 due Oct. 15, 1942	40,409,000 00
Two Year Notes, New York (called Jan. 4, 1943)	10,000,000 00
Loan of 1922-52, New York (called March 15, 1943)	100,000,000 00
Less redemption of vested stock, London, England	2,725,244 51
	$ 155,055,244 51
Net Increase 1942-43	$ 2,028,214,129 54

14. Details of outstanding matured bonds may be found on page 26. The increase is chiefly due to the 5 per cent New York bonds of 1922-52 having been called for redemption on March 15, 1943, only sixteen days before the close of the fiscal year.

15. An amount equal to five per cent of their average outstanding note circulation is maintained by each chartered bank with the Receiver General of Canada, as required by section 64 of the Bank Act, 1934, to secure redemption of their outstanding notes in the event of the suspension by a bank of payment in specie or Bank of Canada notes. The amount is adjusted annually on June 30th and interest at the rate of three per cent per annum is allowed to each bank on the deposit required.

16. This account represents mainly the value of money orders, postal notes, etc., issued by Post Offices which have not been presented for payment up to March 31, 1943.

17. Deposits in the Post Office Savings Bank during 1942-43 exceeded the withdrawals by $2,263,667 68. Accrued interest at the rate of two per cent per annum was added in the amount of $438,910.42, bringing the total amount credited to depositors' accounts on March 31, 1943, to $24,373,991.48. Gold held on March 31, 1943, as required by Section 47 of the Savings Bank Act amounted to $2,437,399.15 valued on the basis of $20·671834 per fine ounce.

18. The value of all outstanding annuities at March 31, 1943, stood at $190,298,479.00. Interest credited to the fund at the rate of four per cent per annum amounted to $7,026,976.79 for 1942-43, and the amount credited to the fund to maintain the reserve during the year was $497,790.26. This account is more fully dealt with under Part II of this report.

19. This account represents the recorded liability of the Dominion to the several superannuation, retirement and insurance funds, including the Unemployment Insurance Fund (cash, bonds and accrued interest). Details regarding these accounts may be found in Part II of this report under the several Government Departments administering the funds. The Unemployment Insurance Fund, in addition to cash on hand includes $108,372,078.18, representing investments in, and accrued interest on, Dominion of Canada bonds, which amount is included as an asset in the Dominion Balance Sheet under Miscellaneous Current Accounts.

20. This account records the liability of the Dominion with respect to moneys received and held in trust for others. Details regarding the individual accounts as recorded in Schedule T may be found in Part II under the departments administering the several funds.

21. This liability account is made up of certain special deposits and reserve accounts as well as miscellaneous suspense accounts in process of payment as at the close of the fiscal years. These several accounts are dealt with in Part II of this report under the relative Government departments.

22. This account represents the difference, with subsequence adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.

87551—6½-A

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

Ordinary		$ cts.
Agriculture		8,492,274 73
Auditor General's Office		441,506 00
Civil Service Commission		426,737 37
External Affairs		1,093,938 87
Finance—		
Interest on Public Debt, Appendix No. 2, Page CC-78	$ 188,556,249 39	
Cost of Loan Flotations	5,275,968 00	
Annual amortization of bond discounts and commissions	8,561,980 58	
Servicing of the public debt	154,696 72	
Total Public Debt Charges	202,548,894 69	
Subsidies to Provinces	14,490,084 91	
Compensation to provinces under the Dominion-Provincial Taxation Agreements Act, 1942	94,214,557 77	
Old Age Pensions	29,976,013 85	
Sundry	7,291,844 59	
		348,521,395 81
Fisheries		1,698,909 30
Governor General and Lieutenant Governors		224,626 74
Insurance		181,999 83
Justice		5,438,778 71
Labour—Unemployment Insurance Act—Administration and Government's contribution		16,144,452 19
General		1,214,370 38
Legislation including Chief Electoral Office		3,966,164 80
Mines and Resources		10,428,160 69
Munitions and Supply		4,977,434 53
National Defence		415,127 72
National Revenue		15,190,522 66
National War Services		427,627 29
Pensions and National Health		53,778,703 28
Post Office		44,741,987 13
Prime Minister's Office		62,126 66
Privy Council Office		62,126 71
Public Archives		122,656 03
Public Printing and Stationery		245,422 42
Public Works		12,013,845 09
Royal Canadian Mounted Police		6,241,961 73
Secretary of State		819,517 59
Soldier Settlement of Canada		567,287 56
Trade and Commerce		7,099,681 03
Transport		16,211,720 18
Total Ordinary Expenditure		561,251,063 06

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1943

REVENUE

ORDINARY	$ cts.	$ cts.
Tax Revenues—		
Customs Duties		118,962,839 45
Excise Duties		138,720,722 89
Excise Taxes—Sales Tax	250,478,437 65	
War Exchange Tax	94,553,379 56	
Other Excise Taxes	161,229,608 61	
	506,261,425 82	
Less refunds	17,549,000 77	
		488,712,425 05
Income Tax—		
Individuals	534,138,152 30	
Less estimated refundable portion	50,000,000 00	
	484,138,152 30	
Corporations	347,969,723 37	
Dividends, interest, etc	26,710,945 54	
Rents and royalties	1,369,850 81	
		860,188,672 02
Excess Profits tax	454,580,676 78	
Less estimated refundable portion	20,000,000 00	
		434,580,676 78
Succession Duties		13,273,483 43
Chartered Banks, note circulation tax		664,653 63
Insurance Companies		10,893,465 15
Miscellaneous		723,022 19
Total revenue from taxes		2,066,719,960 59
Non-tax Revenues—		
Post Office		48,868,762 24
Return on Investments		41,242,237 29
Bullion and Coinage		5,883,514 58
Privileges, Licences and Permits		6,851,802 33
Proceeds from Sales		3,232,321 58
Services and Service Fees		7,274,841 42
Premium, Discount and Exchange		394,879 94
Refunds of Expenditure		500,039 43
Miscellaneous		1,830,399 43
Total Ordinary Revenue		2,182,798,758 83

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Continued

	$ cts.	$ cts.
Capital Accounts		
Public Works, Civil Aviation—Airways and Airports	1,480,971 61	
Public Works, Icebreaker and Service Vessel	55,717 36	
Public Works, St. Lawrence River Improvements	1,701,440 62	
Railways, Hudson Bay Railway	37,555 45	
		3,275,685 04
War Expenditure		
War Appropriation Acts, 1942–43	2,789,480,512 49	
Less Items charged to Active Assets—		
Purchase of railway equipment leased to Canadian National Railways	16,416,838 42	
Temporary Loan to Canadian National Railways for working capital—Vermilion Oil Field, Alberta	35,000 00	
Advances to Commodity Corporations and other companies, Department of Munitions and Supply	17,198,003 19	
Canadian Wool Board, Limited	9,965,753 33	
Commodity Prices Stabilization Corporation, Limited	21,055,901 51	
Wartime Salvage, Limited	560,125 77	
	65,231,622 22	
Total War Appropriation Acts, 1942–43 charged to expenditure	2,724,248,890 27	
The War Appropriation (United Kingdom Financing) Act, 1942—		
Payments for the account of the Government of the United Kingdom	1,000,000,000 00	
Total Net War Expenditure		3,724,248,890 27
Special		
Relief and Other Projects	5,013,305 23	
Prairie Farm Assistance Act—		
Administration	157,013 32	
Advances to the Prairie Farm Emergency Fund	248,997 31	
Wheat Acreage Reduction Plan—		
Administration	1,342,230 06	
Payments of awards to farmers	24,526,332 47	
		31,287,878 39
Government Owned Enterprises		
Net Income Deficit for Calendar Year, 1942—		
Prince Edward Island Car Ferry and Terminals	591,095 36	
Total Losses charged to Consolidated Fund	591,095 36	
Loans and Advances, Non-active, during the fiscal year 1942–43—		
National Harbours Board, Schedule NN, page 43	657,525 77	
		1,248,621 13
Other Charges including Write-down of Assets		
Write-down of Active and Non-active Assets to Consolidated Fund—		
Reduction of Soldier and General Land Settlement Loans—		
Under authority of the Soldier Settlement Act and Amendments—Dollar for dollar bonus	37,186 61	
Pursuant to the Farmers' Creditors' Arrangement Act	13,520 20	

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1943

REVENUE—Continued

	$ cts.	$ cts.
CAPITAL REFUNDS		
Public Works, Civil Aviation—Airways and Airports	712 67	
Public Works, National Harbours Board—Churchill, Port and Terminals	26,807 39	
Railways, Intercolonial Railway	6,465 00	
Railways, Hudson Bay Railway	26,466 55	
Canals—		
St. Lawrence Canals	74 30	
Welland Canal	42,075 00	
Welland Ship Canal	14 70	
		102,615 61
SPECIAL RECEIPTS AND CREDITS		
Refunds of previous years' special expenditure	238,670 03	
Special Receipts—War Appropriation Acts	18,650,868 97	
War Donations	274,771 17	
Special donations for the relief of those in distress	1,431 40	
Canadian Wheat Board—		
Reduction in Reserve Account	6,660,143 33	
Canadian National Railways—		
Special credit resulting from the increase in the Dominion's equity in the Canadian National Railways System as reflected in the Securities Trust Stock, of an amount equal to the net income surplus of the system for the calendar year 1942	25,063,268 32	
Capital gain on repatriation of Canadian National Railways securities	11,072,592 96	
		61,961,746 18

THE DOMINION

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded

	$ cts.	$ cts.
OTHER CHARGES INCLUDING WRITE-DOWN OF ASSETS —Concluded		
Write-down of Active and Non-active Assets to Consolidated Fund—Concluded—		
Cancellation of Canadian Farm Loan Board Capital Stock..	7,355 00	
Seed Grain and Relief Accounts—		
Department of Mines and Resources	42,058 24	
Canadian National Railways Securities Trust Stock—		
Reduction due to line abandonments during the calendar year 1942	4,575,998 43	
		4,676,118 48
Consolidated Fund—To provide a reserve for possible losses on ultimate realization of Active Loans and Advances		25,000,000 00
Non-active Accounts—		
Canadian National Railways Securities Trust Stock—		
Increase in Dominion's equity in the Canadian National Railways due to surplus earnings of Canadian National Railways system for calendar year 1942..	25,063,268 32	
Increase in Dominion's equity in the Canadian National Railways due to capital gain on repatriation of Canadian National Railways securities	11,072,592 96	
		36,135,861 28
		4,387,124,117 59

OF CANADA

REVENUE ACCOUNT

MARCH 31, 1943

REVENUE—Concluded

	$ cts.	$ cts.
OTHER RECEIPTS AND CREDITS		
Non-active Accounts—		
National Harbours Board—		
Quebec Harbour—reduction in indebtedness	15,000 00	
Write-down to Consolidated Fund from Non-active Assets—		
Seed Grain and Relief Accounts—		
Department of Mines and Resources	42,058 24	
Canadian National Railways Securities Trust Stock—		
Line abandonments during calendar year 1942	4,575,998 43	
		4,633,056 67
Grand Total Revenues and Credits		2,249,496,177 29
Excess of Expenditures over Revenues carried to Consolidated Fund	2,102,294,540 49	
Excess of Expenditures over Revenues—		
Capital and Non-active Accounts	35,333,399 81	
		2,137,627,940 30
		4,387,124,117 59

THE DOMINION

CONDENSED CASH

YEAR ENDED

Receipts

	$ cts.	$ cts.
Balances from fiscal year 1941–42—		
Cash—Canada	502,843,497 05	
Cash—New York	294,014,388 23	
Cash—London	3,442,082 84	
		800,299,968 12
Special Deposits		2,943,688 42
Foreign Exchange Control Board—Advances		325,000,000 00
Canadian Broadcasting Corporation Loan		503,398 77
Canadian Farm Loan Board, Schedule AA, page 35		2,507,355 00
Municipal Improvements Assistance Act, Loans		235,544 21
National Harbours Board—Active Loans, Schedule BB, page 35		266,508 88
Advances to Provinces, Schedule CC, page 35		665,506 79
Soldier and General Land Settlement Loans—Active, Schedule DD, page 35		1,691,503 40
Reserve Account for possible losses on active loans		25,000,000 00
Public Works Capital, Canals, Schedule EE, page 35		42,164 00
Seed Grain and Relief—Non-active Advances		42,058 24
Funded and Floating Debt, Schedule FF, page 35		2,085,475,946 69
Post Office Savings Bank Deposits		2,702,578 10
Government Annuities		17,387,444 00
Insurance and Superannuation Funds, Schedule GG, page 37		76,667,808 54
Trust Funds, Schedule HH, page 37		13,919,904 13
Contingent and Special Funds, Schedule II, page 38		423,074,420 90
		3,778,425,798 19

OF CANADA

STATEMENT

MARCH 31, 1943

Payments

	$ cts.	$ cts.
Railway Accounts—Active, Schedule JJ, page 40		129,725,094 73
Dominion and National Housing Acts, Loans		238,896 97
Government of The Union of Soviet Socialist Republics—Loan		917,159 16
Government of The United Kingdom, The War Appropriation (United Kingdom Financing) Act, 1942—Loan		700,000,000 00
Discount Amortization Account		19,383,368 05
Miscellaneous Current Accounts, Schedule KK, page 41		695,781,710 17
Public Works Capital, Railways, Schedule LL, page 42		4,623 90
Public Works Capital, Miscellaneous, Schedule MM, page 42		3,210,609 53
Canadian National Railways Securities Trust Stock		31,559,862 85
National Harbours Board—Non-active advances, Schedule NN, page 43		642,525 77
Bank Circulation Redemption Fund		462,141 31
Post Office Account		2,296,938 22
Balances to fiscal year 1943-44—		
Cash—Canada	−184,882,604 70	
Cash—New York	234,728,797 41	
Cash—London	39,320,009 28	
		89,166 201 99
Special Deposits, Schedule A, page 20		2,742,125 05
Consolidated Fund, Appendix No. 2, page 54		2,102,294,540 49
		3,778,425,798 19

NOTE.—Where there have been both Receipts and Disbursements affecting the accounts in this statement, the net amount only is shown.

SCHEDULES TO BALANCE SHEET

Schedule "A"

	$ cts.	$ cts.	$ cts.
SPECIAL DEPOSITS—			
Bank of Canada—Special Funds—			
Bond Redemption Account	240,845 75		
War Savings Certificates Redemption Account	486,106 76		
Interest Account	337,739 46		
		1,064,691 97	
Bank of Montreal, London—Special Funds—			
Redemption Account	1,263,850 54		
Interest Account	22,746 05		
		1,286,596 59	
Bank of Montreal, New York—Special Funds—			
Interest Account	6,364 58		
Securities Account	384,471 91		
		390,836 49	
			2,742,125 05

Schedule "B"

CANADIAN FARM LOAN BOARD—			
Initial Capital Advance		5,050,000 00	
Capital Stock Subscription		2,249,408 00	
Bonds		26,700,000 00	
Canadian Fisherman's Loan Act—			
Initial Capital Advance	29,000 00		
Capital Stock Subscription	1,519 00		
		30,519 00	
			34,029,927 00

Schedule "C"

RAILWAY ACCOUNTS—ACTIVE—			
Canadian National Railways—			
Advances, Refunding Act, 1938	111,140,468 88		
Advances, Financing and Guarantee Act, 1940—			
Grand Trunk Railway Debenture Stock	106,416,681 89		
Advances, Financing and Guarantee Act, 1941	6,634,424 85		
Advances, Financing and Guarantee Act, 1941—			
Purchase of securities	9,889,898 41		
Temporary Loan, The War Appropriation Act, 1941	13,906,999 71		
Advances, Financing and Guarantee Act, 1942	5,754,914 23		
Advances, Financing and Guarantee Act, 1942—			
Purchase of securities	18,261,612 70		
Advances, The War Appropriation (United Kingdom Financing) Act, 1942—			
Purchase of securities	252,924,468 10		
Temporary Loan for Capital purposes—			
Vermilion Oil Field, Alberta	35,000 00		
		524,964,468 77	
Purchase of railway equipment leased to—			
Canadian National Railway Company—			
1936 Agreement	4,137,384 66		
1940 Agreement	12,895,588 14		
1941 Agreement	17,444,263 94		
		34,477,236 74	
			559,441,705 51

Schedule "D"

ADVANCES TO FOREIGN GOVERNMENTS—			
Greek Government		6,525,000 00	
Roumanian Government		24,329,262 40	
Government of The Union of Soviet Socialist Republics		917,159 16	
			31,771,421 56

Schedule "E"

NATIONAL HARBOURS BOARD—			
Montreal		60,090,511 87	
Vancouver		25,059,628 88	
			85,150,140 75

Schedule "F"

ADVANCES TO PROVINCES—			
Housing Loans, O.C. of Dec. 3, 1918, and amendments thereto—			
Province of Nova Scotia		37,000 00	

SCHEDULES TO BALANCE SHEET—Continued

Schedule "F"—*Concluded*

	$ cts.	$ cts.	$ cts.
ADVANCES TO PROVINCES—*concluded*			
Loans under Relief Acts—			
Province of Manitoba	24,928,540 09		
Province of Saskatchewan	71,290,433 08		
Province of Alberta	25,933,500 00		
Province of British Columbia	34,623,131 53		
		156,775,604 70	
Province of Alberta—Treasury Bill for subsidy overpayment		400,000 00	
Province of Saskatchewan—Power Commission		49,920 00	
			157,262,524 70

Schedule "G"

SOLDIER AND GENERAL LAND SETTLEMENT LOANS—			
Soldier Land Settlement Loans	43,670,730 22		
General Land Settlement Loans	5,072,459 53		
Land Settlement, Purchased Lands	64,969 48		
		48,808,159 23	
Less—Soldier Land Settlement Assurance Fund	10,557 71		
Land Settlement Suspense Account	74,843 95		
Amount transferred to non-active account to provide for revaluation and losses	16,525,917 49	16,611,319 15	
			32,196,840 08

Schedule "H"

PROVINCE DEBT ACCOUNTS—			
Prince Edward Island	775,791 83		
Nova Scotia	1,055,411 69		
New Brunswick	529,299 39		
Quebec	2,549,213 61		
Ontario	2,848,289 52		
Manitoba	3,578,941 20		
British Columbia	583,021 40		
		11,919,968 64	
Less—Province of Prince Edward Island Land Account	782,402 33		
Province of Nova Scotia Suspense Account	40,139 91		
Province of Quebec Debt Account	1,473,609 63		
		2,296,151 87	
			9,623,816 77

Schedule "I"

MISCELLANEOUS CURRENT ACCOUNTS—			
Advances to Royal Canadian Mint—			
Gold Purchase Account	3,071,877 88		
Silver Coinage and Alloy Purchase Account	424,336 03		
Silver Bullion Account	70,865 96		
Nickel Purchase Account	7,443 20		
Copper Purchase Account	24,890 20		
		3,599,413 27	
Bank for International Settlements—			
Deposits		272,785 84	
Bank of Montreal, Provincial Notes—			
Suspense Account		27,573 83	
Bond Holding Account		34,214,488 12	
Canada Grain Act—Advance Account		13,047 48	
Canadian Government Railways—			
Working Capital		16,771,980 54	
Department of Agriculture—Advance Payments, Recoverable—			
Bacon Account		1,464,415 75	
Cheese Account		2,613,231 92	
Concentrated Milk Account		122,448 88	
Special Products Account—Eggs		2,583,804 95	
Less—Special Products Account—			
Fruit and Vegetables (credit balance)		−28,907 83	
Department of Mines and Resources—			
Empire Settlement Scheme—Advances		117,981 44	
Advance for assistance to Indians		16,799 57	
Seed Grain and Relief Advances	2,701,129 68		
Less—Amount transferred to non-active account	303,881 43	2,397,248 25	
Department of Munitions and Supply—			
Advances to commodity corporations and other companies		51,746,321 07	
Recoverable Advances—War Supplies Limited		83,042,204 84	

SCHEDULES TO BALANCE SHEET—Continued

Schedule "I"—*concluded*

	$ cts.	$ cts.	$ cts.
MISCELLANEOUS CURRENT ACCOUNTS—*concluded*			
Department of National Defence—Recoverable Advances—			
Government of The United Kingdom—			
Army, Navy and Air Accounts	9,777,803 11		
Equipment and Royal Air Force special schools	142,008,739 17		
Internment Operations	2,598,696 44		
		154,385,238 72	
Government of Australia—			
Army, Navy and Air Accounts	179,665 33		
British Commonwealth Air Training Plan	16,931,554 74		
		17,111,220 07	
Government of Newfoundland—			
Army and Navy Accounts		33,373 42	
Government of New Zealand—			
Army, Navy and Air Accounts	72,478 75		
British Commonwealth Air Training Plan	3,575,077 00		
		3,647,555 75	
Government of The Union of South Africa—			
Army and Navy Accounts		4,504 75	
Government of Belgium—			
Army and Navy Accounts		1,703 14	
Government of Czechoslovakia—Army		378 44	
Government of Greece—Navy		626 91	
Government of The Netherlands—			
Army and Navy Accounts		11,805 97	
Government of Norway—			
Army, Navy and Air Accounts		245,046 20	
Government of Poland—			
Army and Navy Accounts		24,067 05	
Government of The Union of Soviet Socialist Republics		57,699 27	
Government of United States of America—			
Army, Navy and Air Accounts		2,514,268 01	
Government of Yugoslavia—			
Army and Navy Accounts		72 43	
Department of Trade and Commerce—			
Unpaid balance of purchase price of steamer *Pelee*		30,000 00	
Department of Transport—Advance payments, Recoverable—			
British Air Ministry, successors to the Ministry of Aircraft Production		208,982 42	
Department of Transport Stores Account		1,403,236 14	
Dominion of Canada Assay Office—			
Gold and Silver Purchase Account		61,923 20	
King's Printer Advance—Printing	1,506,978 05		
King's Printer Advance—Stationery	268,437 85		
		1,775,415 90	
Minister of Finance Special Custody Account		401,142,000 00	
Montreal Turnpike Trust		14,308 00	
Pacific Halibut Treaty—Collectible expenses		24,970 92	
Pacific Salmon Treaty—Collectible expenses		41,740 63	
Pacific Salmon Treaty—Hells Gate—			
Collectible expenses		22,594 50	
Province of British Columbia—			
Fisheries Research Board of Canada—			
Collectible expenses		3,141 42	
Saint John Bridge and Railway Extension Co. Loan		433,900 00	
Saskatchewan Government Seed Grain Advances, 1908		85,929 39	
Third Victory Loan Subscription suspense—Instalments outstanding		44,682 41	
Unclaimed Registered Interest—Suspense		9 63	
Unemployment Insurance Investment Account—			
Bonds, book value	107,301,788 80		
Accrued interest	1,070,289 38		
		108,372,078 18	
Wartime Prices and Trade Board—			
Commodity Prices Stabilization Corporation, Limited		21,055,901 51	
Canadian Wool Board, Limited		9,965,753 33	
Wartime Salvage, Limited		560,125 77	
			922,259,091 40

SCHEDULES TO BALANCE SHEET—Continued

Schedule "J"

	$ cts.	$ cts.	$ cts.
PUBLIC WORKS (CANALS)—			
Burlington Bay Canal		308,328 32	
Chambly Canal, River Richelieu		579,915 42	
Lachine Canal		10,998,234 26	
Lake St. Peter		1,164,235 08	
Murray Canal		1,248,946 71	
Ottawa Works		6,871,214 97	
Quebec Canal		34,841 69	
Rideau Canal		143,358 12	
Sault Ste. Marie Canals		4,935,809 42	
Ste. Anne's Lock—Railway Bridge at Ile Perrot		150,000 00	
St. Lawrence Canals		34,139,689 70	
St. Lawrence Ship Canal		133,896 80	
St. Ours Locks		614,426 39	
St. Peters Canal		492,023 82	
Tay River Navigation		476,128 73	
Trent Canal Improvements		559,067 70	
Trent River Navigation		19,093,573 76	
Welland Canal		27,477,230 16	
Welland Ship Canal		130,840,772 28	
Miscellaneous		125 00	
			240,261,818 33

Schedule "K"

PUBLIC WORKS (RAILWAYS)—			
Canadian Government Railways—			
Canadian Government Railways		64,853,544 02	
Cape Breton Railway		104,520 54	
Carsaquet and Gulf Shore Railway		209,950 00	
Elgin and Havelock Railway		33,530 00	
Intercolonial Railway		110,773,783 41	
International Railway of New Brunswick		2,681,377 35	
Lotbinière and Megantic Railway		336,875 00	
National Transcontinental Railway		161,183,433 04	
New Brunswick and Prince Edward Island Railway		361,540 66	
Prince Edward Island Railway		8,341,026 22	
Quebec Bridge		21,706,664 49	
Quebec and Saguenay Railway		7,120,895 74	
Salisbury and Albert Railway		84,390 41	
St. Martin's Railway		72,624 91	
York and Carleton Railway		20,976 16	
			377,885,131 95
Hudson Bay Railway and Terminals—			
Hudson Bay Railway	33,183,572 81		
Port Nelson Terminal	6,240,133 36		
		39,423,706 17	
Residue of cost of steamer *Sheba*		78,610 58	
			39,502,316 75
Prince Edward Island Car Ferry and Terminals		5,371,280 15	
Residue of capital cost of S.S. *Charlottetown*		1,194,145 44	
			6,565,425 59
Other Railways and Miscellaneous—			
Digby and Annapolis Railway		660,683 09	
North Railway		250,000 00	
Governor General's Cars		71,538 82	
Canadian Government Railways—			
Canada Central Railway—Peace River Bridge		175,000 00	
Residue of capital cost of steamers *Drummond* and *McKee*		851,853 24	
			2,009,075 15
			425,961,949 44

Schedule "L"

PUBLIC WORKS (MISCELLANEOUS)—		
Bare Point Breakwater	217,995 90	
Burlington Channel Improvements	1,392,489 77	
Canadian Building, London, England	1,539,073 11	
Canadian Legation Building, Tokyo, Japan	200,000 00	

SCHEDULES TO BALANCE SHEET—Continued

Schedule "L"—*concluded*

	$ cts.	$ cts.	$ cts.
PUBLIC WORKS (MISCELLANEOUS)—Concluded			
Canadian Legation Building and Site, Washington, D.C.		477,754 35	
Cape Tormentine Harbour		95,000 00	
Civil Aviation—Airways and Airports		10,872,341 63	
Esquimalt Graving Dock		7,799,761 10	
Georgian Bay to Montreal, Waterway Survey		918,796 85	
Government Buildings, Ottawa		35,260,968 34	
Government Shipbuilding Program		54,258,592 47	
Halifax Elevator Site		86,511 89	
Halifax Harbour Improvements		13,025,454 11	
Icebreaker and Service Vessels		760,698 87	
Kingston Graving Dock		556,589 35	
Land and Cable Telegraph Line		348,320 77	
Land for Post Office Site, Quebec		121,600 00	
Levis Graving Dock		971,592 58	
Miscellaneous Wharves		975,468 54	
Montreal Harbour Improvements		1,060,342 83	
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street		855,581 54	
Port Arthur and Fort William and River Kaministikwia —Improvements		16,249,019 98	
Port Colborne Harbour		904,459 39	
Quebec Harbour Improvements		10,326,478 87	
Rainy River Lock and Dam		133 80	
Sorel Harbour Improvements		1,806,540 71	
St. Andrews Rapids, including Red River Improvements		1,569,776 99	
St. Malo Shops Property		2,242,957 71	
Saint John Harbour Improvements		19,300,822 66	
St. Lawrence River Improvements		83,746,943 52	
Tiffin Harbour Improvements		481,621 59	
Toronto Harbour Improvements		9,331,987 37	
Toronto, New Dominion Building		1,166,846 95	
Tug *Ocean Eagle*		91,071 49	
Upper St. Lawrence River—Channel Improvements		468,097 68	
Vancouver Harbour Improvements		3,600,078 73	
Victoria Harbour, British Columbia, Improvements		5,131,024 94	
Victoria Harbour, Ontario, Improvements		761,801 79	
Yukon Territory Works		1,921,392 10	
National Harbours Board—			
Churchill, Port and Terminals	13,145,151 89		
Prescott Elevator	4,715,325 43		
Port Colborne Elevator	2,356,217 60		
		20,216,694 92	
			311,112,485 19

Schedule "M"

MILITARY PROPERTY AND STORES—			
Military Property and Stores		12,654,915 02	
Less—Fort Osborne Barracks, Winnipeg	62,947 27		
St. Helen's Island, barracks site	19,783 10		
		82,730 37	
			12,572,184 65

Schedule "N"

TERRITORIAL ACCOUNTS—			
Northwest Territories, Organization		1,460,000 00	
Northwest Territories, Purchase		1,460,000 00	
Northwest Rebellion		826,077 87	
Dominion Lands Expenditure to March 31, 1911	10,425,395 92		
Less—Received from Dominion Lands	4,275,526 11		
		6,149,869 81	
			9,895,947 68

Schedule "O"

CANADIAN NATIONAL STEAMSHIPS (Loans non-active)—			
Canadian Government Merchant Marine, Limited		8,098,389 16	
Canadian National (West Indies) Steamships, Limited		5,773,580 17	
			13,871,969 33

SCHEDULES TO BALANCE SHEET—Continued

Schedule "P"

	$ cts.	$ cts.	$ cts.
NATIONAL HARBOURS BOARD (Advances non-active)—			
Chicoutimi		3,838,060 26	
Churchill		10,258 98	
Halifax		12,471,412 12	
Montreal—Jacques Cartier Bridge—Advances for payment of guaranteed interest		5,195,056 00	
Quebec		27,765,994 73	
Saint John		16,804,553 52	
Three Rivers		3,741,556 16	
			69,826,891 77

Schedule "Q"

MISCELLANEOUS INVESTMENTS AND OTHER ACCOUNTS—(non-active)—			
Bonds, Interest and Notes Adjustment Account		16,793 52	
Canadian Pacific Railway Co.—Advances under Relief Acts		2,447,222 71	
Department of Mines—Suspense Account		11,208 45	
Earl of Selkirk Mortgage on property in Township of Moulton		13,900 00	
Grand Trunk Railway Preference Stock		121,739 65	
High Commissioner's Suspense		2,043 17	
Italian Government Account—Department of Trade and Commerce, 1915		702 52	
Quebec Turnpike Trust Bond		20,000 00	
Russian Government Account—Department of National Defence, 1915		55,571 82	
Seed Grain and Relief—Department of Mines and Resources		303,881 43	
Three Rivers Harbour Debentures	81,760 97		
Less—Sinking Funds	2,308 41		
		79,452 56	
University Hospital, Edmonton, Alberta		100,000 00	
Unpaid Coupons—New York Loans—Suspense		45,738 50	
Victoria Shipowners, Ltd.—Balance remaining after liquidation		621,987 05	
			3,840,241 38

SCHEDULES TO BALANCE SHEET—Continued

—	Matured and Outstanding	Unmatured	Total
	$ cts.	$ cts.	$ cts.
Schedule "R"			
FUNDED DEBT—			
PAYABLE IN CANADA—			
Debenture Stock, 5 per cent, 1919	1,000 00		1,000 00
Debenture Stock, 5½ per cent, 1921	200 00		200 00
Dominion of Canada Savings Certificates	4,310 00		4,310 00
War Savings Certificates, 1917	8,855 00		8,855 00
War Savings and Thrift Stamps, 1919	74,199 50		74,199 50
Province of Canada 5 per cent Loan Debentures	400 00		400 00
Province of New Brunswick 6 per cent Loan Debentures	600 00		600 00
Provincial Notes, Nova Scotia	39,162 10		39,162 10
Unpaid Warrants, Prince Edward Island	549 59		549 59
Debenture Stock, 4 per cent School Lands—			
Province of Manitoba		5,919,862 65	
Province of Saskatchewan		17,809,039 00	
Province of Alberta		9,564,569 20	33,293,470 85
War Loan, 1915–25, 5 per cent	4,700 00		4,700 00
War Loan, 1916–31, 5 per cent	9,400 00		9,400 00
Victory Loan, 1917–22, 5½ per cent	41,450 00		
Victory Loan, 1917–27, 5½ per cent	9,550 00		
Victory Loan, 1917–37, 5½ per cent	71,100 00		122,100 00
Victory Loan, 1918–23, 5½ per cent	46,600 00		
Victory Loan, 1918–33, 5½ per cent	52,550 00		99,150 00
Victory Loan, 1919–24, 5½ per cent	23,700 00		
Victory Loan, 1919–34, 5½ per cent	168,500 00		192,200 00
Renewal Loan, 1922–27, 5½ per cent	3,800 00		
Renewal Loan, 1922–32, 5½ per cent	12,950 00		16,750 00
Refunding Loan, 1923–28, 5 per cent	1,100 00		
Refunding Loan, 1923–43, 5 per cent		147,000,100 00	147,001,200 00
Refunding Loan, 1924–44, 4½ per cent		50,000,000 00	50,000,000 00
Refunding Loan, 1925–40, 4½ per cent	628,000 00		628,000 00
Refunding Loan, 1926–46, 4½ per cent		45,000,000 00	45,000,000 00
Refunding Loan, 1933–39, 4 per cent	6,500 00		
Refunding Loan, 1933–45, 4 per cent		88,337,500 00	88,344,000 00
Refunding Loan, 1934–42, 3 per cent	430,000 00		
Refunding Loan, 1934–49, 3½ per cent		138,322,000 00	138,752,000 00
Refunding Loan, 1937–44, 2½ per cent		20,000,000 00	
Refunding Loan, 1937–51, 3½ per cent		60,000,000 00	80,000,000 00
Conversion Loan, 1931–56, 4½ per cent		43,125,700 00	
Conversion Loan, 1931–57, 4½ per cent		37,523,200 00	
Conversion Loan, 1931–58, 4½ per cent		276,687,600 00	
Conversion Loan, 1931–59, 4½ per cent		289,693,300 00	647,029,800 00
Conversion Loan, 1937–49, 3½ per cent		33,500,000 00	33,500,000 00
National Service Loan, 1931–36, 5 per cent	13,500 00		
National Service Loan, 1931–41, 5 per cent	794,000 00		807,500 00
Loan of 1932–35, 4 per cent	2,000 00		
Loan of 1932–52, 4 per cent		56,191,000 00	56,193,000 00
Loan of 1935–43, 2½ per cent		20,000,000 00	
Loan of 1935–55, 3 per cent, dated June 1st		40,000,000 00	60,000,000 00
Loan of 1935–55, 3 per cent, dated Nov. 15th		55,000,000 00	55,000,000 00
Loan of 1936–40, 1½ per cent	1,000 00		
Loan of 1936–66, 3½ per cent		54,703,000 00	54,704,000 00
4½ Year Notes, 1936–41, 1 per cent	8,000 00		
3 per cent Perpetuals, 1936		55,000,000 00	55,008,000 00
Loan of 1938–44, 2 per cent		90,625,000 00	
Loan of 1938–58, 3 per cent		49,200,000 00	139,825,000 00
Loan of 1939–58, 3 per cent		39,000,000 00	39,000,000 00
Loan of 1940–45, 2 per cent		105,000,000 00	105,000,000 00
First War Loan, 1940–1948–52, 3½ per cent		250,000,000 00	250,000,000 00
Second War Loan, 1940–52, 3 per cent		324,945,700 00	324,945,700 00
2½ Year Notes, 1941–43, 1½ per cent		250,000,000 00	250,000,000 00
One Year Notes, 1942–43, 1 per cent		250,000,000 00	250,000,000 00
Three Year Notes, 1941–44, 1½ per cent		200,000,000 00	200,000,000 00
Victory Loan, 1941–46, 2 per cent		193,286,000 00	
Victory Loan, 1941–51, 3 per cent		643,534,250 00	836,820,250 00
Two Year Notes, 1942–44, 1½ per cent		100,000,000 00	100,000,000 00
Second Victory Loan, 1942–44, 1½ per cent		150,000,000 00	
Second Victory Loan, 1942–48, 2½ per cent		269,879,000 00	
Second Victory Loan, 1942–54, 3 per cent		669,658,900 00	1,089,537,900 00
Third Victory Loan, 1942–46, 1½ per cent		144,253,000 00	
Third Victory Loan, 1942–56, 3 per cent		847,136,050 00	991,389,050 00

SCHEDULES TO BALANCE SHEET—Continued

	Matured and Outstanding	Unmatured	Total
Schedule "R"—*continued*	$ cts.	$ cts.	$ cts.
FUNDED DEBT—*concluded*			
PAYABLE IN CANADA—*concluded*			
War Savings Certificates, 1940		186,953,281 81	
War Savings Stamps, 1940		5,852,747 25	192,806,029 06
Non-interest Bearing Certificates		9,052,002 14	9,052,002 14
Treasury Bills, due April 2, 1943, ·517 discount rate		45,000,000 00	
Treasury Bills, due April 16, 1943, ·514 discout rate		45,000,000 00	
Treasury Bills, due April 30, 1943, ·512 discount rate		45,000,000 00	
Treasury Bills, due May 14, 1943, ·508 discount rate		55,000,000 00	
Treasury Bills, due May 28, 1943, ·501 discount rate		55,000,000 00	
Treasury Bills, due June 18, 1943, ·498 discount rate		55,000,000 00	300,000,000 00
Deposit Certificates, due April 6, 1943, ·75 per cent		45,000,000 00	
Deposit Certificates, due April 13, 1943, ·75 per cent		90,000,000 00	
Deposit Certificates, due Aug. 17, 1943, ·75 per cent		90,000,000 00	
Deposit Certificates, due Aug. 24, 1943, ·75 per cent		90,000,000 00	
Deposit Certificates, due Aug. 31, 1943, ·75 per cent		120,000,000 00	
Deposit Certificates, due Sept. 7, 1943, ·75 per cent		90,000,000 00	
Deposit Certificates, due Sept. 14, 1943, ·75 per cent		130,000,000 00	
Deposit Certificates, due Sept. 21, 1943, ·75 per cent		110,000,000 00	
Deposit Certificates, due Sept. 28, 1943, ·75 per cent		55,000,000 00	820,000,000 00
	2,457,676 19	7,441,752,802 05	7,444,210,478 24
PAYABLE IN CANADA AND NEW YORK—			
War Loan, 1917–37, 5 per cent	128,600 00		128,600 00
PAYABLE IN LONDON—			
Loan of 1884 (1909–34), 3½ per cent	254 13		254 13
3 per cent Loan due July 1, 1938	2,433 35		2,433 35
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938	8,273 33		8,273 33
Sundry Loans and Debentures	2,636 04		2,636 04
Loan of 1897, 2½ per cent, due Oct. 1, 1947		258,193 70	258,193 70
Loan of 1930–50, 3½ per cent (called)	270,911 13		270,911 13
Loan of 1940–60, 4 per cent (called)	982,232 73		982,232 73
Loan of 1950–55, 3½ per cent		5,167,097 16	5,167,097 16
Loan of 1953–58, 4 per cent		3,531,664 67	3,531,664 67
Loan of 1958–63, 3¼ per cent		3,768,665 38	3,768,665 38
	1,266,740 71	12,725,620 91	13,992,361 62
PAYABLE IN NEW YORK—			
Loan of 1919–29, 5½ per cent	2,200 00		2,200 00
Loan of 1922–52, 5 per cent (called)	15,950,000 00		15,950,000 00
Loan of 1926–36, 4½ per cent	12,000 00		12,000 00
Loan of 1930–60, 4 per cent		100,000,000 00	100,000,000 00
Loan of 1935–45, 2½ per cent		76,000,000 00	76,000,000 00
Loan of 1936–61, 3½ per cent		48,000,000 00	48,000,000 00
Loan of 1937–44, 2½ per cent		30,000,000 00	
Loan of 1937–67, 3 per cent		55,000,000 00	85,000,000 00
Loan of 1938–68, 3 per cent		40,000,000 00	40,000,000 00
Loan of 1943–48, 2½ per cent		30,000,000 00	
Loan of 1943–53, 3 per cent		30,000,000 00	
Loan of 1943–58, 3 per cent		30,000,000 00	90,000,000 00
	15,964,200 00	439,000,000 00	454,964,200 00
Grand Total	19,817,216 90	7,893,478,422 96	7,913,295,639 86
FLOATING DEBT—			
Funded Debt Matured and Outstanding as above		19,817,216 90	
Stock payable on Demand—			
Compensation to Seigneurs	11,827 40		
Dominion stock, Issue B, 3½ per cent	3,700 00		
		15,527 40	
Interest Due and Outstanding—			
Unpaid Interest—Domestic Loans	12,942,413 24		
Canada and New York Loans	30,452 50		
New York Loans	1,734,844 61		
London Loans	67,597 12		
Unpaid Dividends—Province of Prince Edward Island	867 25		

SCHEDULES TO BALANCE SHEET—Continued

	Matured and Outstanding	Unmatured	Total
	$ cts.	$ cts.	$ cts.
Schedule "R"—*concluded*			
FLOATING DEBT—*concluded*			
Interest Due and Outstanding—*concluded*			
Unpaid Dividends—Nova Scotia	795 80		
New Brunswick	1,279 00		
Province of Canada	4,663 18		
British Columbia	33 67		
Dominion Stock	3,717 33		
Unpaid Warrants	49 36		
Unclaimed Interest—Dominion of Canada "B" Stock	4,079 75		
Unclaimed Registered Interest—Domestic Loans	39,515 36		
		14,830,308 17	
Outstanding Cheques—			
Current Account—Treasury Office	82,047,800 21		
Previous Years' Account—Treasury Office	292,357 07		
		82,340,157 28	
			117,003,209 75

SCHEDULES TO BALANCE SHEET—Continued

Schedule "S"

	$ cts.	$ cts.	$ cts.
INSURANCE AND SUPERANNUATION FUNDS—			
Civil Service Superannuation and Retirement Act, 1893, Chap. 17, R.S. 1906		1,688,152 25	
Civil Service Superannuation Act, 1924 Chap. 24, R.S. 1927		65,515,303 56	
Insurance Fund—Civil Service		16,048,033 14	
Insurance Fund—Returned Soldiers		21,383,159 31	
Retirement Fund—Civil Service		15,661,719 39	
Unemployment Insurance Fund—			
Cash	5,639,004 90		
Bonds and accrued interest—Appendix No. 5, page 57	108,372,078 18		
		114,011,083 08	
Royal Canadian Mounted Police—Dependents' Pension Fund		292,584 06	
			234,600,034 79

Schedule "T"

TRUST FUNDS—			
Burrard Dry Dock Pontoons—Replacement Fund		56,302 42	
Canadian Interneces Trust Account		1 95	
Canadian National Railways—			
Equipment Issue, 1923—Redemption Account	5,500 00		
Guaranteed Bond Issues—Outstanding Interest	85,400 00		
		90,900 00	
Employees' Provident Fund		671 68	
Canadian Naval Officers, Prisoners of War—Deductions from pay		1,260 00	
Central Trust Fund of the Army, Navy and Air Force Canteens		457,198 49	
Common School Funds—Ontario and Quebec		2,677,770 70	
Contractors Securities		7,852,814 96	
Deferred Pay Balances—			
Army	10,304,441 06		
Air Force	2,412,393 21		
		12,716,834 27	
Empress of Ireland Relief Fund		865 29	
Government Officers' Guarantee Fund		238,640 73	
Immigration Guarantee and Special Funds		615,352 66	
Indian Funds		15,027,771 56	
Instalment Purchases of Victory bonds—			
Public Service—			
Second Victory Loan, 1942		31,725 34	
Third Victory Loan, 1942		6,401,329 57	
King George V Silver Jubilee Cancer Fund for Canada		462,000 00	
Military Estates No. 1	122,066 75		
Military Estates No. 2	201 78		
Army Estates	17,334 62		
Navy Estates	11,425 79		
Air Force Estates	33,748 58		
		184,777 52	
National Research Council—			
Royalties and Patent Rights	8,747 13		
Trust Fund	387,065 76		
		395,812 89	
Pensions and National Health—			
War Service Gratuities	104,835 90		
Pensions, etc	1,101,072 93		
		1,205,908 83	
Pilots' Pension Funds—			
Halifax	181,427 94		
Less—Amount invested in bonds (Appendix No. 7)	173,000 00		
		8,427 94	
Sydney	132,859 23		
Less—Amount invested in bonds (Appendix No. 10)	128,800 00		
		4,059 23	
Saint John	92,593 31		
Less—Amount invested in bonds (Appendix No. 9)	89,000 00		
		3,593 31	
Montreal	272,288 71		
Less—Amount invested in bonds (Appendix No. 8)	268,000 00		
		4,288 71	

SCHEDULES TO BALANCE SHEET—Continued

Schedule "T"—*concluded*

	$ cts.	$ cts.	$ cts.
TRUST FUNDS—*concluded*			
British Columbia	140,753 45		
Less—Amount invested in bonds (Appendix No. 6)	140,000 00		
		753 45	
Public Administrator, Districts of Franklin and Keewatin, N.W.T.		1,578 97	
Royal Canadian Mounted Police—			
Provincial Pensions Fund	184,713 67		
Benefit Trust Fund	16,559,68		
		201,273 35	
Strathcona Trust Fund—Physical and Military Training in the Public Schools of Canada		500,000 00	
United Kingdom Prisoners of War Trust Account		128 88	
			49,142,042 70

Schedule "U"

CONTINGENT AND SPECIAL FUNDS—		
Briton Medical and General Life Association Funds		281 06
Board of Grain Commissioners—Overages—Elevator Accounts		5,555 44
Canadian Broadcasting Corporation Funds		231,690 24
Canadian Government Merchant Marine, Limited—War Operations Suspense		3,476,812 70
Canadian Pension Commission—		
Canadian Patriotic Fund		1 26
Florence Martineau (R.C.A.F.) Fund		4,520 00
Regimental Fund, 230th Forestry Battalion		1,250 49
W. A. Black Benefit Fund		22,150 00
War Special Assistance Fund		8,871 01
William Scott Estate		5,652 94
Canadian Wheat Board—Reserve for losses on wheat marketing guarantees		11,786,979 93
Cash Suspense—Unallocated Funds		4,858 99
Companies in liquidation—		
Canadian Home Investment Company Limited	4,878 80	
Montreal-Canada Fire Insurance Company	605 09	
Ontario Fire Insurance Company	12,458 65	
Dominion Trust Company	8,931 10	
Western Mutual Fire Insurance Company	516 97	
Western Canada Fire Insurance Company	443 00	
Great North Insurance Company	344 70	
York County Loan and Savings Company	35,470 07	
Rimouski Fire Insurance Company	3,030 53	
		66,678 91
Contractors' Security—Held for creditors		38,392 19
Defunct Banks—balances to meet notes and unclaimed deposits—		
Bank of Vancouver	12,033 94	
Bank of Yarmouth	819 82	
Banque du Peuple	14,503 82	
Banque St. Hyacinthe	6,829 64	
Banque St. Jean	1,914 84	
Banque Ville-Marie	10,478 41	
Central Bank	2,225 94	
Commercial Bank of Manitoba	6,335 56	
Farmers Bank	1,893 93	
Home Bank of Canada	38,153 41	
Ontario Bank	21,592 71	
St. Stephens Bank	11,096 67	
Sovereign Bank of Canada	8,679 50	
		136,358 19
Departmental Suspense Accounts—		
Agriculture—		
Farnham House Laboratory		13,976 47
External Affairs—		
I'm Alone case		25,000 00
Labour—		
British Columbia Security Commission		15,745 17
Fair Wage Suspense		331 99
Sundry balances		2,333 93
Mines and Resources—		
Distressed Canadian Nationals outside of Canada		1,357 64
Lake Minnewanka Project		282 37
Port McNeill Timber Sale		4,038 61

SCHEDULES TO BALANCE SHEET—Continued

Schedule "U"—*continued*

	$ cts.	$ cts.	$ cts.
CONTINGENT AND SPECIAL FUNDS—*continued*			
Departmental Suspense Accounts—*concluded*			
Munitions and Supply—			
Government of the United Kingdom—			
Ministry of Supply		687,454 84	
Government of the Netherlands—Munitions		149,438 59	
Aircraft Production Revolving Fund		9,150,097 48	
General (Munitions) Revolving Fund		5,415,909 34	
Miscellaneous Stores Revolving Fund		5,453,556 81	
Munitions Production Revolving Fund		4,439,874 80	
Ship Production Revolving Fund		6,379,823 06	
Sorel Industries, Ltd.—Minister's Plant Depreciation		2,829,540 05	
Munitions and Supply Suspense		1,604,787 43	
Victory Loan bonds—Instalment Suspense		23,234 14	
National Defence—			
Militia Pensions—Air		111,998 88	
Sundry balances		19,405 96	
National Revenue Suspense		23,783 87	
Public Works—			
Animal House, Virology Laboratory, Kamloops, British Columbia		7 90	
Fraser River Bridge—Maintenance		127,603 89	
Secretary of State—			
Maple Investments, Limited		2,500 00	
Trade and Commerce—			
Government of the United Kingdom—			
War Office—Vegetables		0 34	
Transport—			
Radio Traffic		2,694 02	
Sundry balances		57,159 63	
Drought Area—Cattle Market Service—			
Outstanding Warrants		63 71	
Employees Compensation Clearing Account—			
Defence Projects, Department of Munitions and Supply		4,350,015 66	
Ernest Davis Estate—Suspense		3,116 31	
First War Loan, 1940—Bonus Redemption Suspense		750,000 00	
Victory Loan, 1941—Bonus Redemption Suspense		6,435,342 50	
Second Victory Loan, 1942—Bonus Redemption Suspense		6,696,589 00	
Third Victory Loan, 1942—Bonus Redemption Suspense		8,471,360 50	
Home Bank Creditors Relief—Suspense		8,654 15	
Income Tax (Appeals) Suspense		26,000 00	
Income Tax Deductions Suspense—			
Agriculture	4,490 18		
Central Pay Office	5 02		
		4,495 20	
Interest Special Account—Interest accrued—			
New York Loan dated January 15, 1943		28,333 33	
Third Victory Loan, 1942		115,488 74	
Internment Operations Fund		22,251 48	
Land Assurance Fund—Department of Mines and Resources		18,405 21	
Liquor Profits—Northwest Territories		156,373 90	
Matured Bonds and Interest—Unclaimed		52,652 55	
Minister of Finance Securities Custody Account		401,142,000 00	
Minister of Finance Special Account		139,079,739 85	
National Gallery of Canada—Special		13,490 45	
National Harbours Board Accounts—			
Special Account No. 1	1,216,808 14		
Special Account No. 2	4,741 51		
Special Account No. 3	616,559 28		
		1,838,108 93	
National Housing Act—Suspense		915 00	
National Research Council—			
Special Account		35,035 56	
War, Technical and Scientific Development Committe (Sir Frederick Banting Fund)		602,647 86	
Prairie Provinces Indian Fund Account		341 34	
Prisoners of War Fund		5,981 28	
Refundable portion of individual income tax collections		50,000,000 00	
Refundable portion of excess profits tax collections		20,000,000 00	
Sydney Pilotage District—			
Undivided Surplus Account		13,325 80	
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District		1,831 17	
Unclaimed Cheques—Sundry Departments		91,334 31	

SCHEDULES TO BALANCE SHEET—Continued

Schedule "U"—*concluded*

	$ cts.	$ cts.	$ cts.
CONTINGENT AND SPECIAL FUNDS—*concluded*			
Unclaimed Dividends—Liquidation under the Bankruptcy Act		108,790 52	
Unclaimed War Savings Certificates and Stamps—Suspense		18,850 10	
Unemployment Insurance Suspense—			
Central Pay Office—Sundry Departments		34 13	
Victory Loans, 1917–18–19—At credit of subscribers in arrears		207,582 70	
Victory Loans, 1917–18–19—Canvassers' Suspense Account		1,620 83	
Victory Loan, 1941—At credit of subscribers in arrears		4,677 90	
Second Victory Loan, 1942—At credit of subscribers in arrears		10,307 85	
Third Victory Loan, 1942—At credit of subscribers in arrears		20 87	
Victory Loan, 1941—Organization cheques outstanding		49 83	
War Damage Insurance Special Account—			
General	4,487,514 82		
Government of Canada	809,132 18		
Board of Grain Commissioners	404,247 59		
		5,700,894 59	
War Savings Certificates—instalment purchases—			
Agriculture	1,972 00		
Federal District Commission	232 25		
Central Pay Office—Sundry Departments	107,292 08		
Fisheries	269 00		
House of Commons	95 00		
Library of Parliament	92 00		
Senate	12 00		
Mines and Geology	86 00		
Munitions and Supply	37,275 85		
National Defence—Army, Navy and Air	64,191 00		
National War Services	12 00		
Pensions and National Health	7,172 53		
Public Printing and Stationery	125 00		
Royal Canadian Mounted Police	2,177 00		
Transport	2,027 00		
		223,030 71	
Wheat Acreage Reduction Payments—Outstanding Warrants		225,954 61	
Wheat Bonus (Department of Trade and Commerce), Outstanding Certificates		9,839 20	
			698,816,538 19

SCHEDULES TO BALANCE SHEET—Continued

—	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1943	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	$ cts.	$ cts.	$ cts.
Schedule "V"			
GUARANTEED SECURITIES—			
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953, £1,923,387/0/0	9,359,996 72	1,218,053 66	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9	7,896,590 00	5,652,500 69	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0	35,770,000 00	4,115,525 87	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6	3,150,000 00	558,123 93	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10	3,569,999 98	.....	3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian Northern Ry. Co., 6½ per cent bonds due 1946	25,000,000 00	23,754,000 00	
9. Canadian National Ry. Co., 5 per cent bonds due 1954.	50,000,000 00	50,000,000 00	
10. Canadian National Ry. Co., 1927, 2 per cent guar. deb. stock, £7,176,801/0/0	34,927,098 20	380,587 93	
11. Canadian National Ry. Co., 4½ per cent gold bonds due 1957	65,000,000 00	64,136,000 00	
12. Canadian National Ry. Co., 5 per cent gold bonds due July 1, 1969	60,000,000 00	56,704,000 00	
13. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1969	60,000,000 00	57,728,500 00	
14. Canadian National Ry. Co., 5 per cent gold bonds due 1970	18,000,000 00	17,338,000 00	
15. Canadian National Ry. Co., 4½ per cent gold bonds due 1955	50,000,000 00	48,518,000 00	
16. Canadian National Ry. Co., 4½ per cent gold bonds due 1956	70,000,000 00	67,368,000 00	
17. Canadian National Ry. Co., 4½ per cent gold bonds due 1951	50,000,000 00	48,022,000 00	
18. Canadian National Ry. Co., 3 per cent bonds due 1950.	20,500,000 00	20,500,000 00	
19. Canadian National Ry. Co., 3 per cent bonds due 1944.	35,000,000 00	35,000,000 00	
20. Canadian National Ry. Co., 3 per cent bonds due 1953.	25,000,000 00	25,000,000 00	
21. Canadian National Ry. Co., 2½ per cent bonds due 1944	15,500,000 00	15,500,000 00	
22. Canadian National Ry. Co., 3 per cent bonds due 1952.	20,000,000 00	20,000,000 00	
23. Canadian National Ry. Co., 3 per cent bonds due 1950.	30,000,000 00	30,000,000 00	
24. Canadian National Ry. Co., 2½ per cent bonds due 1946	15,000,000 00	15,000,000 00	
25. Canadian National Ry. Co., 3 per cent bonds due 1959.	35,000,000 00	35,000,000 00	
	822,654,484 90	675,957,496 08	45,657,951 99
Railway Securities Guaranteed as to interest only—			
26. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0	20,782,491 67	1,618,896 67	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0	13,252,322 67	1,052,952 00	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0	119,839,014 33	7,788,764 20	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0	1,499,979 67	45,070 20	
	155,373,808 34	10,505,683 07	

SCHEDULES TO BALANCE SHEET—Concluded

—	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1943	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	$ cts.	$ cts.	$ cts.
Schedule "V"—*concluded*			
GUARANTEED SECURITIES—*concluded*			
Other Securities Guaranteed as to principal and interest—			
27. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969	19,500,000 00	19,000,000 00	
28. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955	10,000,000 00	9,400,000 00	
29. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission	1,467,164 96	678,729 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due Aug. 1, 1952	667,953 04	667,953 04	
30. New Westminster Harbour Commissioners 4½ per cent debs. due 1948	700,000 00	700,000 00	
	32,335,118 00	30,446,682 35	
Other Guarantees—			
31. Bank Advances, *re* Province of Manitoba Savings Office	12,442,400 00	5,953,003 79	
32. Province of British Columbia Treasury Bill	626,533 75	626,533 75	
33. Province of Manitoba Treasury Bill	4,805,722 62	4,805,722 62	
34. Deposits maintained by the chartered banks in Bank of Canada	Unstated	260,983,306 74	
35. Loans made by approved lending institutions under National Housing Act	Unstated	Indeterminate	
36. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act	7,500,000 00	2,341,278 94	
37. Loans made by approved lending institutions under the Home Extension Plan	300,000 00	8,555 29	
38. Bank Advances, *re* Canadian Wheat Board—			
Wheat	290,000,000 00	66,975,656 12	
Oats and Barley	10,000,000 00	232,394 51	
Flax	13,000,000 00	7,650,723 11	
Soybeans	1,000,000 00	1,153 02	
39. Winnipeg Grain and Produce Clearing Association Ltd. Day to day margins of The Canadian Wheat Board (closed out daily)	Unstated		
40. Bank Loans guaranteed under the Seed Grain Loans Guarantee Act, 1938	16,400,000 00	†	
41. Bank Advances, *re* Government War Contracts—Dept. of Munitions and Supply	4,330,000 00	1,854,403 86	
42. Guarantee under Dominion-Provincial Taxation Agreements of Provincial receipts from gasoline taxes at amounts received in fiscal years ending nearest December 31, 1940	Unstated	Indeterminate	
43. Bank Advances, *re* coal coke or briquette purchases—Commodity Prices Stabilization Corporation	1,000,000 00	87,395 04	
44. Bank Advances, *re* production of logs or lumber—Commodity Prices Stabilization Corporation	375,000 00	67,543 05	

† Specific Guarantee not yet given as amount not finally determined.

NOTE.—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in foreign currencies are converted at par of exchange.

SCHEDULES TO CASH STATEMENT

Schedule "AA"

	Receipts	Payments
	$ cts.	$ cts.
CANADIAN FARM LOAN BOARD—		
Bonds	2,500,000 00	
Capital Stock Subscription	7,355 00	
Balance of receipts over payments as per cash statement		2,507,355 00
	2,507,355 00	2,507,355 00

Schedule "BB"

NATIONAL HARBOURS BOARD—ACTIVE—		
Churchill	90,000 00	90,000 00
Montreal	605,357 43	370,161 69
Prescott Elevator	5,000 00	5,000 00
Vancouver	73,585 90	42,272 76
Balance of receipts over payments as per cash statement		266,508 88
	773,943 33	773,943 33

Schedule "CC"

ADVANCES TO PROVINCES—		
Housing Loans, O.C. of Dec. 3, 1918 and amendments—		
Province of Nova Scotia	70,000 00	
Province of Prince Edward Island	23,500 00	
Loans under Relief Acts—		
Province of Alberta	26,010,500 00	25,972,000 00
Province of British Columbia	34,744,387 36	34,623,131 53
Province of Manitoba	288,674 09	
Province of Saskatchewan	50,986 87	
Province of Alberta—Overpayment of subsidy	468,750 00	400,000,00
Province of Saskatchewan—Power Commission	3,840 00	
Balance of receipts over payments as per cash statement		665,506 79
	61,660,638 32	61,660,638 32

Schedule "DD"

SOLDIER AND GENERAL LAND SETTLEMENT LOANS—ACTIVE—		
Soldier Land Settlement Loans	1,540,634 23	52,601 30
General Land Settlement Loans	226,742 72	9,244 89
Land Settlement, Purchased Lands	365 45	74 60
Land Settlement Suspense Account	2,808,361 41	2,822,679 62
British Land Settlement Advances	61,028 59	61,028 59
Balance of receipts over payments as per cash statement		1,691,503 40
	4,637,132 40	4,637,132 40

Schedule "EE"

PUBLIC WORKS CAPITAL—CANALS—		
Refunds of expenditures of previous years—		
St. Lawrence Canals—Soulanges	74 30	
Welland Canal	42,075 00	
Welland Ship Canal	14 70	
Balance of receipts over payments as per cash statement		42,164 00
	42,164 00	42,164 00

Schedule "FF"

FUNDED AND FLOATING DEBT—		
PAYABLE IN CANADA—		
Dominion of Canada Savings Certificates		35 00
War Savings Certificates, 1917		100 00
War Savings and Thrift Stamps, 1919		269 00
War Savings Certificates, 1940	80,875,856 36	23,600,541 03
Non-interest Bearing Certificates	1,780,122 99	1,838,166 77
War Savings Stamps, 1940	11,574,595 25	9,742,542 75
Victory Loan, 1917-22		550 00
Victory Loan, 1917-27		100 00
Victory Loan, 1917-37		9,300 00

SCHEDULES TO CASH STATEMENT—Continued

Schedule "FF"—*continued*

	Receipts $ cts.	Payments $ cts.
FUNDED AND FLOATING DEBT—*continued*		
PAYABLE IN CANADA—*concluded*		
Victory Loan, 1918–23		550 00
Victory Loan, 1918–33		1,300 00
Victory Loan, 1919–24		150 00
Victory Loan, 1919–34		9,100 00
Renewal Loan, 1922–52		1,400 00
Refunding Loan, 1925–40		42,600 00
National Service Loan, 1931–36		12,600 00
National Service Loan, 1931–41		2,097,500 00
Refunding Loan, 1933–39		5,000 00
Refunding Loan, 1934–42		39,979,000 00
Conversion Loan, 1937–42		239,000 00
Loan of 1939–42		1,682,000 00
One Year Notes, 1941–42		250,000,000 00
One Year Notes, 1942–43	250,000,000 00	
Two Year Notes, 1942–44	100,000,000 00	
Second Victory Loan, 1942–44	92,851,000 00	
Third Victory Loan, 1942–46	144,253,000 00	
Third Victory Loan, 1942–56	847,136,050 00	
Debenture Stock, 4 per cent School Lands	33,293,470 85	33,293,470 85
Treasury Bills due July 3, 1940		325,000 00
Treasury Bills due April 1, 1942		45,000,000 00
Treasury Bills due April 17, 1942		45,000,000 00
Treasury Bills due April 29, 1942		45,000,000 00
Treasury Bills due May 15, 1942		45,000,000 00
Treasury Bills due May 29, 1942		45,000,000 00
Treasury Bills due June 12, 1942		45,000,000 00
Treasury Bills due July, 3, 1942	45,000,000 00	45,000,000 00
Treasury Bills due July 17, 1942	45,000,000 00	45,000,000 00
Treasury Bills due July 31, 1942	45,000,000 00	45,000,000 00
Treasury Bills due August 14, 1942	45,000,000 00	45,000,000 00
Treasury Bills due August 28, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Sept. 11, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Oct. 2, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Oct. 16, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Oct. 30, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Nov. 13, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Nov. 27, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Dec. 11, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Dec. 30, 1942	45,000,000 00	45,000,000 00
Treasury Bills due Jan. 15, 1943	45,000,000 00	45,000,000 00
Treasury Bills due Jan. 29, 1943	45,000,000 00	45,000,000 00
Treasury Bills due Feb. 12, 1943	45,000,000 00	45,000,000 00
Treasury Bills due Feb. 26, 1943	45,000,000 00	45,000,000 00
Treasury Bills due Mar. 12, 1943	45,000,000 00	
Treasury Bills due April 2, 1943	45,000,000 00	
Treasury Bills due April 16, 1943	45,000,000 00	
Treasury Bills due April 30, 1943	45,000,000 00	
Treasury Bills due May 14, 1943	55,000,000 00	
Treasury Bills due May 28, 1943	55,000,000 00	
Treasury Bills due June 18, 1943	55,000,000 00	
Deposit Certificates dated July 29, 1942	75,000,000 00	75,000,000 00
Deposit Certificates dated Aug. 4, 1942	75,000,000 00	75,000,000 00
Deposit Certificates dated Aug. 11, 1942	55,000,000 00	55,000,000 00
Deposit Certificates dated Aug. 18, 1942	50,000,000 00	50,000,000 00
Deposit Certificates dated Aug. 25, 1942	50,000,000 00	50,000,000 00
Deposit Certificates dated Sept. 1, 1942	40,000,000 00	40,000,000 00
Deposit Certificates dates Sept. 8, 1942	45,000,000 00	45,000,000 00
Deposit Certificates dated Sept. 15, 1942	35,000,000 00	35,000,000 00
Deposit Certificates dated Sept. 22, 1942	40,000,000 00	40,000,000 00
Deposit Certificates dated Sept. 29, 1942	45,000,000 00	45,000,000 00
Deposit Certificates dated Oct. 6, 1942	45,000,000 00	
Deposit Certificates dated Oct. 13, 1942	90,000,000 00	
Deposit Certificates dated Feb. 16, 1943	90,000,000 00	
Deposit Certificates dated Feb. 23, 1943	90,000,000 00	
Deposit Certificates dated Mar. 2, 1943	120,000,000 00	
Deposit Certificates dated Mar. 9, 1943	90,000,000 00	
Deposit Certificates dated Mar. 16, 1943	130,000,000 00	
Deposit Certificates dated Mar. 23, 1943	110,000,000 00	
Deposit Certificates dated Mar. 30, 1943	55,000,000 00	
PAYABLE IN CANADA AND NEW YORK—		
War Loan 1917–37		7,400 00

SCHEDULES TO CASH STATEMENT—Continued

Schedule "FF"—*concluded*	Receipts $ cts.	Payments $ cts.
FUNDED AND FLOATING DEBT—*concluded*		
PAYABLE IN LONDON—		
3% Loan due July 1, 1938		324 44
Loan of 1897 due Oct. 1, 1947 (vested)		428,078 71
Loan of 1930–50 (called)		3,406 67
Loan of 1940 60 (called)		102,149 44
Loan of 1950–55 (vested)		738,179 57
Loan of 1953–58 (vested)		918,071 99
Loan of 1958–63 (vested)		640,914 24
PAYABLE IN NEW YORK—		
Loan of 1922–52 (called)		84,050,000 00
Two Year Notes, 1941–43		10,000,000 00
Loan of 1943–48	30,000,000 00	
Loan of 1943–53	30,000,000 00	
Loan of 1943–58	30,000,000 00	
	4,091,744,095 45	2,049,766,800 46
STOCK PAYABLE ON DEMAND—		
Dominion Stock Issue "B"		1,000 00
OUTSTANDING CHEQUES—		
Current Account	10,319,486,934 14	10,281,606,287 89
Previous Years' Account—Comptroller of the Treasury	168,515 21	69,134 49
Previous Years' Account—Letter of Credit	361 32	6,875 67
Minister of Finance War Loan Account		31 12
INTEREST DUE AND OUTSTANDING—		
Unpaid Interest—Domestic Loans	150,256,313 09	145,504,931 54
Unpaid Interest—Canada and New York Loans		222 50
Unpaid Interest—New York Loans	17,600,732 50	16,800,940 14
Unpaid Interest—London Loans	351,867 16	376,743 49
Unclaimed Interest—Dominion of Canada "B" Stock	126 00	35 00
Unclaimed Registered Interest—Domestic Loans	27 50	23 38
Balance of receipts over payments as per cash statement		2,085,475,946 69
	14,579,608,972 37	14,579,608,972 37

Schedule "GG"

INSURANCE AND SUPERANNUATION FUNDS—		
Civil Service Superannuation and Retirement Act, 1893, Chapter 17, RS. 1906		24,118 67
Civil Service Superannuation Act, 1924	7,525,439 37	5,598,663 35
Insurance Fund—Civil Service	1,282,945 84	373,684 37
Insurance Fund—Returned Soldiers	1,659,500 22	850,383 28
Retirement Fund—Civil Service	4,253,848 69	1,319,806 90
Unemployment Insurance Fund	159,262,050 28	89,215,213 88
Royal Canadian Mounted Police—		
Dependents' Pension Fund	91,596 68	25,702 09
Balance of receipts over payments as per cash statement		76,667,808 54
	174,075,381 08	174,075,381 08

Schedule "HH"

TRUST FUNDS—		
Burrard Dry Dock Pontoons—Replacement Fund	3,981 14	
Canadian Internees Trust Account	1 95	
Canadian National Railways—		
Guaranteed Bond Issues—Interest	1,791,962 50	1,783,562 50
Employees' Provident Fund	1,955,287 75	1,964,403 87
Canadian Naval Officers, Prisoners of War—Deductions from pay	1,260 00	
Central Trust Fund of the Army, Navy and Air Force Canteens	243,579 38	
Contractors' Securities	9,383,764 97	8,382,303 79
Deferred Pay Balances—Army and Air	6,291,849 22	287,789 84
Empress of Ireland Relief Fund	4,209 24	4,154 97
Government Officers' Guarantee Fund	52,043 03	13,469 10
Immigration Guarantee and Special Funds	465,862 72	434,803 06
Indian Funds	1,517,287 87	1,131,806 28
Instalment Purchases of Victory Bonds—		
Second Victory Loan, 1942—Public Service	2,783,160 43	2,771,481 15
C. N. Railways	1,745,309 55	1,752,014 55
Citadel Merchandising Co	4,791 74	4,791 74
Quebec Arsenal	161,281 68	161,281 68
Toronto Shipbuilding Co	65,651 67	65,651 67
Third Victory Loan, 1942—Public Service	6,570,905 27	169,575 70

SCHEDULES TO CASH STATEMENT—Continued

Schedule "HH"—*concluded*	Receipts	Payments
	$ cts.	$ cts.
TRUST FUNDS—*concluded*		
King George V Silver Jubilee Cancer Fund for Canada	5,000 00	
Military Estates No. 1	5,384 08	4,537 01
Military Estates No. 2	9 61	
Army Estates	83,503 86	75,012 71
Navy Estates	46,574 43	41,363 92
Air Force Estates	262,881 06	251,642 09
National Research Council—		
Royalties and Patent Rights	23,034 68	16,034 42
Trust Fund	547,578 93	871,886 33
Pensions and National Health—		
War Service Gratuities	57 60	2,410 67
Pensions, etc	1,392,879 68	1,291,017 28
Pilots Pension Funds—		
Halifax	26,751 43	25,143 44
Saint John	8,949 97	7,761 03
Sydney	18,500 16	16,168 68
Montreal	22,350 46	23,053 35
British Columbia	19,252 59	19,539 32
Public Administrator, Districts of Franklin and Keewatin, N.W.T	400 00	269 08
Royal Canadian Mounted Police—		
Benefit Trust Fund	37,500 12	41,566 65
Provincial Pensions Fund	5,498 29	6,615 31
Royal Military College—Cadet Funds	2,963 71	10,374 33
United Kingdom Prisoners of War Trust Account	419,815 50	419,686 62
Balance of receipts over payments as per cash statement		13,919,904 13
	35,971,076 27	35,971,076 27

Schedule "II"

CONTINGENT AND SPECIAL FUNDS—		
Board of Grain Commissioners—		
Default Trust Account	735 00	735 00
Overages—Elevator Accounts	111 77	
Bond Transfer and Exchange fees	51,510 50	51,510 50
Canadian Broadcasting Corporation Funds	4,145,774 05	3,989,415 73
Canadian Government Merchant Marine, Limited—		
War Operations Suspense	1,468,569 31	
Canadian Pension Commission—		
W. A. Black Benefit Fund	22,150 00	
Canadian Patriotic Fund		125 00
French State Pensions	14,780 32	14,780 32
Florence Martineau (R.C.A.F.) Fund	780 00	1,260 00
William Scott Estate	912 11	1,194 30
War Special Assistance Fund	8,864 26	226 00
Canadian Wheat Board—Reserve fund		6,660,143 33
Candidates Election Deposits	2,000 00	2,000 00
Cash Suspense—Unallocated funds	146,047 23	143,112 61
Cash Suspense—Salvage	441 53	441 53
Contractors' Security—Held for Creditors	2,028 89	57,262 45
Defunct Banks—Notes redeemed—		
Farmers' Bank		5 19
Home Bank of Canada		156 55
Sovereign Bank of Canada		35 18
St. Stephens Bank		104 00
Departmental Suspense Accounts—		
Agriculture—		
Farnham House Laboratory	30,373 51	27,891 00
External Affairs—		
Afghan students		1,909 11
Fisheries—		
British Ministry of Food—Fish	23,819,814 37	23,819,814 37
Justice—		
Sundry balances		266 21
Labour—		
British Columbia Security Commission	32,003 21	16,258 04
Fair Wage Suspense	54,284 28	54,233 86
Sundry balances	30,747 25	28,413 32
House of Commons—		
Victory Loan bonds—Instalment suspense	8,761 17	9,043 49
Mines and Resources—		
Distressed Canadian Nationals outside of Canada	6,943 63	2,573 44
Lake Minnewanka Project	4,000 00	3,910 06

SCHEDULES TO CASH STATEMENT—Continued

Schedule "II"—*continued*	Receipts $ cts.	Payments $ cts.
CONTINGENT AND SPECIAL FUNDS—*continued*		
Departmental Suspense Accounts—*concluded*		
Munitions and Supply—		
Government of the United Kingdom—Ministry of Supply	1,060,931,833 54	1,062,908,380 27
Government of Australia—War Supplies Limited	4,244,403 03	4,244,403 03
Government of the Netherlands—Munitions	144,024 05	1,742,738 76
Government of Turkey—Munitions		4,660 49
Aircraft Production Revolving Fund	13,014,642 17	3,864,544 69
General (Munitions) Revolving Fund	9,830,078 04	4,414,168 70
Miscellaneous Stores Revolving Fund	10,398,669 45	4,945,112 64
Munitions Production Revolving Fund	631,461,655 13	627,021,780 33
Ship Production Revolving Fund	25,179,251 81	18,799,428 75
Sorel Industries Ltd.—Minister's Plant Depreciation	3,197,878 82	368,338 77
Munitions and Supply Suspense Account	5,933,877 52	4,329,090 09
Victory Loan Bonds—Instalment Suspense	195,610 83	172,505 55
National Defence—		
Militia Pensions—Air	71,740 27	3,936 54
Sundry Balances	30,178 19	22,960 71
National Revenue Suspense Account	68,243 85	44,459 98
Public Works—		
Fraser River Bridge—Maintenance	98,931 22	49,410 75
Trade and Commerce—		
Government of The United Kingdom—War Office—Vegetables		516 32
Transport—		
Radio Traffic	26,969 08	24,937 39
Sundry Balances	31,159 65	18,917 67
Drought Area—Cattle market service—outstanding warrants		26 17
Employees Compensation Clearing Account—		
Defence Projects, Department of Munitions and Supply	3,644,548 69	957,620 22
Ernest Davis Estate	229 50	
Government of Finland Relief Fund		7,852 83
Income Tax (Appeals) Suspense	11,200 00	14,000 00
Income Tax Collections—Special Accounts—		
Province of Manitoba	429,463 59	429,463 59
Province of Ontario	651,051 16	651,051 16
Province of Prince Edward Island	13,691 92	13,691 92
Province of Quebec	334,053 05	334,053 05
Yukon Territory	367 16	367 16
Income Tax Deductions Suspense—		
Agriculture	98,442 50	104,031 61
Central Pay Office—Sundry departments	7,478,697 39	7,863,176 35
Labour	2,039 24	2,039 24
Mines and Geology	9,171 03	9,171 03
Surveys and Engineering	55,474 39	55,474 39
National Defence, Navy	213,411 75	222,488 39
Interest Special Account—Interest accrued—		
Second Victory Loan, 1942		37,391 08
New York Loan dated January 15, 1943	28,333 33	
Third Victory Loan, 1942	115,488 74	
Internment Camp Operations	6,707 79	6,857 63
Land Assurance Fund	584 49	
Liquor Profits—Northwest Territories	95,122 68	13,931 01
Matured Bonds and Interest Unclaimed	5,830 00	4,240 00
Minister of Finance Securities Custody Account	401,142,000 00	
Minister of Finance Special Account	126,821,074 83	225,070,288 84
National Gallery of Canada—Special	230 00	200 00
National Harbours Board—		
Special Account No. 1	16,220,767 47	15,681,072 97
Special Account No. 2	19,803 45	89,917 96
Special Account No. 3	4,297,091 98	4,030,700 11
National Housing Act Suspense	150 00	
National Research Council—		
Special Account	300,846 54	266,767 61
War, Technical and Scientific Development Committee	398,296 71	46,500 00
National War Finance Committee—Trading Account	25,999 96	25,999 96
Pilots General Accounts—		
Halifax District	379,156 86	379,156 86
Saint John District	66,763 57	66,763 57
Sydney District	125,146 53	125,146 53
Prairie Farm Emergency Fund	2,339,174 85	2,339,174 85
Prisoners of War Fund—United Kingdom	784,744 77	787,485 81
Refundable portion of individual income tax collections	50,000,000 00	
Refundable portion of excess profits tax collections	20,000,000 00	
Royal Canadian Mint—		
Handling Charges	1,543,889 71	1,543,889 71
Newfoundland coinage	18 00	18 00

SCHEDULES TO CASH STATEMENT—Continued

Schedule "II"—*concluded*	Receipts	Payments
	$ cts.	$ cts.
CONTINGENT AND SPECIAL FUNDS—*concluded*		
Unclaimed Cheques—Sundry Departments	19,689 13	393 22
Unclaimed dividends under the Bankruptcy Act	19,229 15	4,841 45
Unclaimed War Savings Certificates and Stamps, Suspense	19,531 39	775 04
Undivided Surplus Accounts—		
Halifax Pilots	27,838 43	27,838 43
Sydney Pilots	105 01	250 00
Unemployment Insurance Suspense—		
Central Pay Office—Sundry Departments	635,803 83	635,769 70
Victory Loan, 1917—at credit of subscribers in arrears		30 00
Victory Loan, 1941—at credit of subscribers in arrears	419 05	1,044 53
Second Victory Loan, 1942—at credit of subscribers in arrears	11,924 33	1,616 48
Third Victory Loan, 1942—at credit of subscribers in arrears	20 87	
Second Victory Loan, 1942—Bonus Redemption Suspense	6,696,589 00	
Third Victory Loan, 1942—Bonus Redemption Suspense	8,471,360 50	
War Damage Insurance Special Account—		
General	4,569,400 08	81,885 26
Government of Canada	809,132 18	
Board of Grain Commissioners	404,382 49	134 90
War Savings Certificates—Instalment purchases—		
Agriculture	30,556 17	29,901 67
Federal District Commission	4,200 75	4,160 00
Central Pay Office—Sundry departments	2,173,400 84	2,352,791 50
Fisheries	3,964 00	4,090 00
Labour	323 00	326 00
House of Commons	10,189 08	10,290 08
Library of Parliament	153 00	64 00
Senate	1,608 00	1,864 00
Mines and Geology	552 00	466 00
Munitions and Supply	202,097 80	209,389 00
National Defence—Army, Navy and Air	3,013,030 99	3,018,741 24
National War Services	988 00	976 00
Pensions and National Health	350,082 97	347,996 66
Public Printing and Stationery	16,842 00	17,132 00
Royal Canadian Mounted Police	159,256 10	159,734 60
Transport	22,718 24	23,520 74
Wheat Acreage Reduction Payments—		
Outstanding Warrants	214,634 46	1,202,280 83
Wheat Bonus—Special Account		19 65
Balance of receipts over payments as per cash statement		423,074,420 90
	2,460,259,865 51	2,460,259,865 51

Schedule "JJ"

RAILWAY ACCOUNTS—ACTIVE—		
Canadian National Railways—		
Refunding Act, 1938	131,592 05	59,447,000 00
Financing and Guarantee Act, 1939	11,332,113 11	
Financing and Guarantee Act, 1940	7,572,579 77	
Financing and Guarantee Act, 1940—		
Grand Trunk Railway Debenture Stock		480,883 36
Financing and Guarantee Act, 1941	5,308,575 44	
Financing and Guarantee Act, 1941—		
Purchase of securities	1,700,483 79	11,590,382 20
Temporary Loan, War Appropriation Act, 1941	3,214,725 66	
Financing and Guarantee Act, 1942		5,754,914 23
Financing and Guarantee Act, 1942—		
Purchase of securities	117,234 12	18,378,846 82
The War Appropriation (United Kingdom Financing) Act, 1942—		
Purchase of securities	318 80	61,322,204 68
Temporary Loan—Vermilion Oil Field, Alberta		35,000 00
Temporary Loan	2,000,000 00	2,000,000 00
Trans-Canada Air Lines	950,000 00	950,000 00

SCHEDULES TO CASH STATEMENT—Continued

Schedule "JJ"—*concluded*	Receipts	Payments
	$ cts.	$ cts.
RAILWAY ACCOUNTS—ACTIVE—*concluded*		
Purchase of railway equipment leased to—		
Canadian National Railways—		
1936 Agreement	517,173 07	
1940 Agreement	991,968 32	
1941 Agreement		16,416,838 42
Canadian Pacific Railway—		
1936 Agreement	3,526,153 85	
1940 Agreement	9,288,057 00	
Balance of payments over receipts as per cash statement	129,725,094 73	
	176,376,069 71	176,376,069 71

Schedule "KK"

MISCELLANEOUS CURRENT ACCOUNTS—		
Advance Accounts—Royal Canadian Mint—		
Gold Purchase Account	87,922,919 58	88,472,963 24
Silver Purchase Account	5,082,196 79	4,598,764 66
Nickel Purchase Account	336,611 53	190,121 90
Copper Purchase Account	1,192,967 31	1,174,403 20
Bank of Montreal, Provincial Notes—Suspense Account	1 00	
Bond Holding Account	49,335,973 84	41,690,919 19
Canada Grain Act—Advance Account	454,180 77	467,097 29
Canadian National Railways—Exchange Suspense Account	63,575,912 69	63,575,912 69
Department of Agriculture—Advance payments, recoverable—		
Bacon Account	108,710,351 38	110,550,496 09
Cheese Account	25,739,900 55	28,353,132 47
Concentrated Milk Account	3,084,972 63	3,207,421 51
Special Products—Eggs	11,915,835 40	14,513,403 17
Special Products—Fruit and Vegetables	1,041,252 38	1,022,696 52
Special Products—Flax Fibre	1,494,168 62	1,494,168 62
Special Products—Seeds	51,764 11	51,764 11
Special Products—Tomato Puree	9,139 95	9,139 95
Department of Finance, Recoverable—		
Advance for purchase of bonds	10,184 58	184 58
Department of Munitions and Supply—		
Advances to commodity corporations and other companies	37,623,757 52	54,821,760 71
Government of Russia—Munitions Account	7,074 62	7,074 62
War Supplies Limited	340,152,836 14	459,709,043 64
Department of National Defence—Recoverable Advances—		
Government of The United Kingdom—		
Army, Navy and Air Accounts	43,216,517 19	39,084,368 52
Equipment and Royal Air Force Special Schools	17,404,460 69	55,728,270 55
Internment Operations	12,817,463 79	14,582 841 75
Government of Australia—		
Army, Navy and Air Accounts	32,567 77	111,505 66
British Commonwealth Air Training Plan	13,811,932 25	28,669,340 31
Government of The Fiji Islands	4,133 29	4,133 29
Government of India	2,392 32	1,330 99
Government of Newfoundland	105,139 69	108,067 96
Government of New Zealand—		
Army, Navy and Air Accounts	1,439,690 87	1,461,358 40
British Commonwealth Air Training Plan	18,104,478 66	21,283,946 91
Government of The Union of South Africa	98,763 03	100,280 17
Government of Belgium	362,188 33	361,841 70
Government of Czechoslovakia	7,362 81	7,164 46
Government of Republic of France	169,248 79	121,085 89
Government of Greece	25,907 82	26,495 46
Government of The Netherlands	182,991 92	140,465 35
Government of Norway	387,088 01	570,328 18
Government of Poland	85,954 95	106,246 79
Government of Russia	17,336 57	72,851 78
Government of United States of America	328,763 78	2,820,370 14
Government of Yugoslavia	13,647 52	13,719 95

SCHEDULES TO CASH STATEMENT—Continued

Schedule "KK"—*concluded*

	Receipts	Payments
	$ cts.	$ cts.
MISCELLANEOUS CURRENT ACCOUNTS—*concluded*		
Department of Trade and Commerce—*SS. Pelee*	10,000 00	40,000 00
Department of Transport—British Air Ministry	32 38	335,603 55
Department of Transport—General Dredging Contractors Ltd.	341,708 80	
Department of Transport Stores Account	2,564,705 98	2,746,595 10
Dominion of Canada Assay Office—Gold and Silver Purchase Account	5,277,349 56	5,205,315 33
Empire Settlement Scheme	68 97	50 29
Gold Bullion Account	90,746,080 09	90,746,080 09
Indian Act Revolving Fund—Assistance to Indians	8,934 52	6,680 78
Investment Suspense for 1922-52 New York Bonds	83,410,774 84	83,410,774 84
King's Printer Advance—Printing	7,414,913 85	7,979,560 21
King's Printer Advance—Stationery	5,827,759 56	5,922,145 36
Public Printing and Stationery—Suspense	249,136 78	
Minister of Finance Special Custody Account		401,142,000 00
National Harbours Board—Exchange Suspense	1,054,510 00	1,054,510 00
Pacific Halibut Treaty—Special Account	13,713 60	24,970 92
Pacific Salmon Treaty—Special Account	21,730 32	41,740 63
Pacific Salmon Treaty—Hells Gate		22,594 50
Post Office Department—Recoverable—		
Government of The United Kingdom—		
Postal and Telegraph Censorship	44,288 68	44,289 66
Province of British Columbia—Fisheries Research Board of Canada	13 81	3,155 23
Redemption of Debt, London—Suspense	1,719,008 65	1,719,008 65
Saskatchewan Government Seed Grain Advances, 1908	556 43	
Seed Grain and Relief Advances	24,450 80	9,138 33
Unemployment Insurance Investment Account—bonds		68,777,455 52
Unemployment Insurance Investment Account—interest		843,653 38
Second Victory Loan, 1942—Subscription Suspense	118,904 62	2,116 09
Third Victory Loan, 1942—Subscription Suspense		44,682 41
The War Appropriation (United Kingdom Financing) Act, 1942—Securities Suspense	69,465,080 35	69,465,080 35
Wartime Prices and Trade Board—		
Commodity Prices Stabilization Corporation Ltd.	68,271,606 87	89,327,508 38
Canadian Wool Board, Ltd.	184,399 22	10,150,152 55
Wartime Salvage, Ltd.	456,438 05	1,016,563 82
War Savings Certificates Suspense	188 00	188 00
Balance of payments over receipts as per cash statement	695,781,710 17	
	1,879,368,096 34	1,879,368,096 34

Schedule "LL"

PUBLIC WORKS CAPITAL—RAILWAYS—		
Canadian Government Railways—		
Intercolonial Railway—		
Refunds of expenditures of previous years	6,465 00	
Hudson Bay Railway—		
Construction and improvements		37,555 45
Refunds of expenditures of previous years	26,466 55	
Balance of payments over receipts as per cash statement	4,623 90	
	37,555 45	37,555 45

Schedule "MM"

PUBLIC WORKS CAPITAL—MISCELLANEOUS—		
Civil Aviation—Airways and Airports—		
Construction and improvements		1,425,077 81
Exchequer Court Award—Expropriation of property—		
Montreal Airport (Dorval)		55,893 80
Refunds of expenditures of previous years	712 67	
Icebreaker and Service Vessel—		
Payment of sales tax on construction cost		55,717 36
St. Lawrence River Improvements—		
Dredging ship channel and Montreal Harbour		1,692,084 72
Extension and improvement of control weirs		9,355 90
National Harbours Board—		
Churchill, Port and Terminals—		
Refunds of expenditures of previous years	26,807 39	
Balance of payments over receipts as per cash statement	3,210,609 53	
	3,238,129 59	3,238,129 59

SCHEDULES TO CASH STATEMENT—Concluded

Schedule "NN"

	Receipts		Payments	
	$	cts.	$	cts.
National Harbours Board (Advances non-active)—				
Chicoutimi			145	98
Halifax			19,307	08
Montreal—Jacques Cartier Bridge—Interest			379,700	00
Saint John			254,435	51
Three Rivers			473	61
Quebec	15,000	00	3,463	59
Balance of payments over receipts as per cash statement	642,525	77		
	657,525	77	657,525	77

Fiscal Year ended March 31st	Ordinary Expenditures	Capital Expenditures Gross	War Expenditures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1930	363,237,477 85	25,726,719 67	.....	.....	.....	.....
1931	386,584,863 05	28,710,691 69	.....	4,431,655 07	.....	4,431,655 07
1932	372,101,317 56	17,165,942 74	.....	38,295,515 00	10,908,428 91	49,203,943 91
1933	354,643,200 93	9,048,929 01	.....	36,720,935 02	1,811,471 82	38,532,406 84
1934	351,771,160 55	6,580,084 68	.....	35,898,311 50	.....	35,898,311 50
1935	359,700,908 67	7,107,416 50	.....	60,659,855 74	.....	60,659,855 74
1936	372,539,149 07	6,544,153 61	.....	79,416,255 95	22,631,028 69	102,047,284 64
1937	387,112,072 34	3,491,543 84	.....	78,003,701 77	.....	78,003,701 77
1938	414,891,410 41	4,430,151 97	.....	68,534,364 08	.....	68,534,364 08
1939	413,032,202 44	5,424,276 45	.....	46,895,406,89	25,000,000 00	71,895,406 89
1940	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39

NOTE.—The above table is based on the classification of accounts for the fiscal year 1935-36. In that year the following expenditures formerly classified as Special Expenditures were charged to Ordinary Expenditures: Cost of Loan Flotations, Adjustment of War Claims, Expenditures under Railway Grade Crossing Act, Government contribution to Superannuation Fund, and payment required to maintain reserve in Government Annuities Fund. A new category of expenditures entitled Government Owned Enterprises was also set up to include operating deficits of and non-active advances to Government Enterprises operated as separate corporations. To enable comparisons to be made on a comparable basis with earlier years, appropriate adjustments have been made, for the purpose of this table, in the figures shown under the various headings beginning with the fiscal year 1929-30.

It will be noted that total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

† Includes $25,000,000 as reserve against possible losses on assets.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Fund	Loans and Advances Non-active	Write-down of Assets	Total	Write-down of Assets chargeable to Consolidated Fund	Non-active Accounts	
$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408,45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	†29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	†27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	†29,676,118 48	36,135,861 28	4,387,124,117 59

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Fund	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Disbursements (1)
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1868	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 58	3,515,116 18			155,988 18	18,016,613 94
1871	15,623,081 72	3,670,396 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 92	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,488,372 11	7,154,007 94			315,764 40	31,958,144 45
1877	23,519,301 77	7,595,702 55			1,388,984 38	32,507,995 70
1878	23,503,158 25	6,657,200 36			385,412 99	30,545,771 60
1879	24,455,381 56	5,648,331 66			676,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883	28,730,157 45	14,147,359 76			21,368 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 53
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889	36,917,834 76	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890	35,994,031 47	4,055,158 98	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,136 32
1893	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 52	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896	36,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897	38,349,759 84	3,523,160 23	416,955 30		682,880 52	42,972,755 89
1898	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,488 34	2,512,328 86		908,681 42	57,982,866 46
1902	50,759,391 97	10,078,638 06	2,093,939 00		1,038,830 83	63,970,799 86
1903	51,691,902 76	7,052,724 58	1,463,222 54		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	2,046,878 45		6,713,617 94	72,255,047 63
1905	63,319,682 86	11,933,491 91	1,275,629 53		2,275,334 47	78,804,138 77
1906	67,240,640 95	11,913,871 11	1,637,574 37		2,485,555 29	83,277,641 72
1907 9 mo.	51,542,161 09	11,329,143 82	1,324,889 30		1,581,944 36	65,778,138 57
1908	76,641,451 59	30,429,906 86	2,037,629 30		3,469,692 12	112,578,679 87
1909	84,064,232 38	42,593,166 97	1,785,887 39		4,998,237 55	133,441,524 29
1910	79,411,747 12	29,756,353 38	2,048,097 05		4,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	1,284,892 04		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,575 95	859,400 25		7,181,665 23	137,142,082 20
1913	112,059,537 41	27,206,046 13	4,935,507 35		255,788 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	19,036,236 77		2,640,161 94	186,241,047 63
1915	135,523,206 54	41,447,320 03	5,191,507 48	60,750,476 01	5,186,016 27	246,098,526 33
1916	130,350,726 90	38,566,959 50	1,400,171 42	166,197,755 47	3,186,898 20	339,702,502 49
1917	148,599,343 23	26,880,031 51	959,583 88	306,488,814 63	15,275,345 03	498,203,118 28
1918	178,284,312 83	43,111,903 63	720,404 75	343,836,801 98	10,706,786 72	576,660,209 91
1919	232,731,282 98	25,031,266 30	43,805 32	446,519,439 48	−7,283,581 61	697,042,212 47
1920	303,843,929 90	69,301,877 83	334,845 55	346,612,954 56	19,995,313 04	740,088,920 88
1921	361,118,145 21	40,012,807 22		16,997,543 99	492,048 06	418,620,544 48
1922	347,560,690 63	16,295,332 55		1,544,249 66	301,518 01	365,701,790 85
1923	332,293,732 09	9,807,124 34		4,464,759 76	4,042,930 53	350,608,546 72
1924	324,813,189 75	10,861,277 09	−1,521 83	446,082 79	7,902,758 94	344,021,786 75
1925	318,891,901 25	16,550,510 77		506,931 27	3,953,432 65	339,902,775 94
1926	320,660,479 14	16,798,548 92		191,392 79	6,330,092 09	343,980,512 94
1927	319,548,172 59	19,558,702 63		64,485 08	7,814,976 87	346,986,337 17
1928	336,167,960 98	20,635,647 85		1,656,911 00	1,705,311 47	360,164,931 30
1929	350,952,924 03	22,809,275 13		−669,399 06	2,067,153 06	375,159,953 16
1930	357,779,794 07	22,561,144 01		59,701 97	9,744,020 57	390,144,660 62
1931	389,558,288 70	28,222,318 11		61,889 10	16,678,958 94	434,521,454 85
1932	375,403,344 12	16,979,788 24		75,470 81	55,384,662 84	447,843,266 01
1933	358,528,270 12	8,548,154 64		51,499 06	96,732,785 94	463,860,709 76
1934	346,648,546 22	6,490,332 86		47,571 35	101,686,262 23	454,872,712 66
1935	354,368,220 40	7,027,007 61		54,137 96	114,815,071 82	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on pages 44 and 45.

Fiscal Year ended March 31 (1)	Ordinary Revenues	Special Receipts and Credits	Total Revenues	Difference between Revenues and Expenditures	Consolidated Fund	
					Surplus	Deficit
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1868	13,687,928 49		13,687,928 49	383,760 03	201,835 53	
1869	14,379,174 52		14,379,174 52	528,991 12	341,090 52	
1870	15,512,225 65	27,431 71	15,539,657 36	2,476,956 58	1,166,716 07	
1871	19,335,560 81	39,475 98	19,375,036 79	+ 81,558 56	3,712,479 09	
1872	20,714,813 68		20,714,813 68	4,951,161 06	3,125,344 86	
1873	20,813,469 45	157,121 90	20,970,591 35	18,069,216 22	1,638,821 53	
1874	24,205,092 54	302,560 39	24,507,652 93	8,990,422 78	888,775 79	
1875	24,648,715 04	1,008 58	24,649,723 62	8,239,186 92	935,644 00	
1876	22,587,587 05	4,468 22	22,592,055 27	9,366,089 18		1,900,785 06
1877	22,059,274 11	868,486 44	22,927,760 55	9,580,235 15		1,460,027 66
1878	22,375,011 88	31,245 49	22,406,257 37	8,139,514 23		1,128,146 37
1879	22,517,382 14	4,503,142 76	27,020,524 90	3,759,413 62		1,937,999 42
1880	23,307,406 69	57,140 21	23,364,546 90	10,677,209 21		1,543,227 76
1881	29,635,297 54		29,635,297 54	4,161,345 12	4,132,743 12	
1882	33,383,455 52	1,799,093 69	35,182,549 21	+ 507,923 82	6,316,351 94	
1883	35,794,649 80	1,009,019 15	36,803,668 95	6,095,217 01	7,064,492 35	
1884	31,861,961 73	953,264 00	32,815,225 73	25,045,635 80	754,255 48	
1885	32,797,901 22	557,039 59	33,354,940 81	15,809,036 72		2,240,058 90
1886	33,177,040 39	302,842 41	33,479,882 80	28,357,685 72		5,834,571 87
1887	35,754,993 25	537 66	35,755,530 91	5,748,620 97	97,313 09	
1888	35,908,463 53		35,908,463 53	9,155,660 51		810,031 26
1889	38,782,870 23		38,782,870 23	4,735,327 83	1,865,035 47	
1890	39,879,925 41		39,879,925 41	1,890,407 32	3,885,893 94	
1891	38,579,310 88		38,579,310 88	2,213,897 31	2,235,742 92	
1892	36,921,871 60		36,921,871 60	5,350,264 72	155,977 42	
1893	38,168,608 85	40,000 00	38,208,608 85	2,645,119 06	1,354,555 95	
1894	36,374,693 07	190 14	36,374,883 21	6,633,350 68		1,210,332 45
1895	33,978,129 47		33,978,129 47	8,894,208 97		4,153,875 58
1896	36,618,590 72		36,618,590 72	7,477,793 20		330,551 31
1897	37,829,778 40		37,829,778 40	5,142,977 49		519,981 44
1898	40,555,238 03	1,272 03	40,556,510 06	4,777,771 00	1,722,712 33	
1899	46,741,249 54	1,853 41	46,743,102 95	4,799,532 34	4,837,749 00	
1900	51,029,994 02	1,472 69	51,031,466 71	1,586,000 13	8,054,714 51	
1901	52,514,701 13	1,631 63	52,516,332 76	5,466,533 70	5,648,333 29	
1902	58,050,790 03	1,543 31	58,052,333 34	5,918,466 52	7,291,398 06	
1903	66,037,068 93	3,311,015 17	69,348,084 10	+ 7,601,512 29	14,345,166 17	
1904	70,669,816 82	9,434 67	70,679,251 49	1,575,796 14	15,056,984 12	
1905	71,182,772 67	3,299 83	71,186,072 50	7,618,066 27	7,863,089 81	
1906	80,139,360 07	2,033 76	80,141,393 83	3,136,247 89	12,898,719 12	
1907 9 mo.	67,969,328 29	2,781 36	67,972,109 65	+ 2,193,971 08	16,427,167 20	
1908	96,054,505 81	910 91	96,055,416 72	16,523,263 15	19,413,054 22	
1909	85,093,404 35	456,175 41	85,549,579 76	47,891,944 53	1,029,171 97	
1910	101,503,710 93	112,764 65	101,616,475 58	13,779,298 12	22,091,963 81	
1911	117,780,499 78	103,918 58	117,884,328 36	4,976,922 10	30,006,211 46	
1912	136,108,217 36		136,108,217 36	1,033,864 84	37,946,776 59	
1913	168,689,903 45	524 04	168,690,427 49	+ 24,233,549 67	56,630,366 04	
1914	163,174,394 56		163,174,394 56	23,066,653 07	35,789,921 57	
1915	133,073,481 73		133,073,481 73	115,025,044 60		2,449,724 81
1916	172,147,838 27	1,555 30	172,149,393 57	167,553,108 92	41,797,111 37	
1917	232,701,294 00		232,701,294 00	265,501,824 28	84,101,950 77	
1918	260,778,952 55		260,778,952 55	315,881,257 36	82,494,639 72	
1919	312,946,747 18		312,946,747 18	384,095,465 29	80,215,464 20	
1920	349,746,334 70		349,746,334 70	390,342,586 18	45,902,404 80	
1921	434,386,536 60	1,905,647 81	436,292,184 41	+ 17,671,639 93	73,268,391 39	
1922	381,952,386 99	319,184 45	382,271,571 44	+ 16,569,780 59	34,391,696 36	
1923	394,614,900 00	8,479,310 30	403,094,210 30	+ 52,485,663 58	62,321,167 91	
1924	396,837,682 22	9,743,635 74	406,581,317 96	+ 62,559,531 21	72,024,492 47	
1925	346,834,479 25	4,680,913 18	351,515,392 43	+ 11,612,616 49	27,942,578 00	
1926	380,745,505 58	2,147,503 48	382,893,009 06	+ 38,912,496 12	60,085,026 44	
1927	398,695,776 38	1,756,704 02	400,452,480 40	+ 53,466,143 23	79,147,603 79	
1928	422,717,982 68	6,924,594 51	429,642,577 19	+ 69,477,645 89	86,550,021 70	
1929	455,463,873 74	4,687,607 24	460,151,480 98	+ 84,991,527 82	104,510,949 71	
1930	441,411,806 18	4,505,185 64	445,916,991 82	+ 55,772,331 20	83,632,012 11	
1931	349,587,298 67	6,573,577 38	356,160,876 05	78,360,578 80		39,970,990 03
1932	329,709,056 28	7,012,248 53	336,721,304 81	111,121,961 20		45,694,287 84
1933	306,636,990 11	4,489,339 09	311,126,329 20	152,734,380 56		51,891,280 01
1934	324,062,000 11	409,270 75	324,471,270 86	130,401,441 80		22,586,546 11
1935	358,474,760 30	3,397,168 80	361,871,929 10	114,392,508 69	4,106,539 90	
	9,528,410,832 95	81,698,145 99	9,610,108,978 94	2,094,041,330 53	1,359,418,618 98	185,662,417 88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

For subsequent years see table on page 48.

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1930	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933	306,640,228 60	4,489,339 09	500,774,37	104,944 10	311,735,286 16	220,634,653 88
1934	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935	358,474,911 01	3,397,168 80	80,408,89	21,274 94	361,973,763 64	116,132,817 60
1936	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939	498,016,706 40	1,255,962 02	40,795 33	2,857,890 17	502,171,353 92	50,891,744 23
1940	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941	859,754,928 35	8,538,235 66	20,403,99	3,856,077 22	872,169,645 22	377,431,801 22
1942	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30

*Fiscal Year ended March 31	Total Debt	Total Assets	Net Debt	Increase of Net Debt	Decrease of Net Debt
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1867	93,046,051 73	17,317,410 36	75,728,641 37	75,728,641 37	
1868	96,896,666 20	21,139,531 46	75,757,134 74	28,493 37	
1869	112,361,998 39	36,502,679 19	75,859,319 20	102,184 46	
1870	115,993,706 76	37,783,964 31	78,209,742 45	2,350,423 25	
1871	115,492,682 76	37,786,165 11	77,706,517 65		503,224 80
1872	122,400,179 36	40,213,107 32	82,187,072 04	4,480,554 39	
1873	129,743,432 19	29,894,970 55	99,848,461 64	17,661,389 60	
1874	141,163,551 33	32,838,586 91	108,324,964 42	8,476,502 78	
1875	151,663,401 62	35,655,023 60	116,008,378 02	7,683,413 60	
1876	161,204,687 86	36,653,173 78	124,551,514 08	8,543,136 06	
1877	174,675,834 97	41,440,525 94	133,235,309 03	8,683,794 95	
1878	174,957,268 96	34,595,199 05	140,362,069 91	7,126,760 88	
1879	179,483,871 21	36,493,683 85	142,990,187 36	2,628,117 45	
1880	194,634,440 68	42,182,852 07	152,451,588 61	9,461,401 25	
1881	199,861,537 51	44,465,757 11	155,395,780 40	2,944,191 79	
1882	205,365,251 97	51,703,601 19	153,661,650 78		1,734,129 62
1883	202,159,104 30	43,692,389 84	158,466,714 46	4,805,063 68	
1884	242,482,416 21	60,320,565 95	182,161,850 26	23,695,135 80	
1885	264,703,607 43	68,295,915 29	196,407,692 14	14,245,841 88	
1886	273,164,341 11	50,005,234 02	223,159,107 09	26,751,414 95	
1887	273,187,626 43	45,872,850 99	227,314,775 44	4,155,668 35	
1888	284,513,841 89	49,982,483 73	234,531,358 16	7,216,582 72	
1889	287,722,062 76	50,192,021 11	237,530,041 65	2,998,683 49	
1890	286,112,295 10	48,579,083 33	237,533,211 77	3,170 12	
1891	289,899,229 62	52,090,199 11	237,809,030 51	275,818 74	
1892	295,333,274 10	54,201,839 66	241,131,434 44	3,322,403 93	
1893	300,054,524 74	58,373,485 13	241,681,039 61	549,605 17	
1894	308,348,023 96	62,164,994 48	246,183,029 48	4,501,989 87	
1895	318,048,754 87	64,973,827 78	253,074,927 09	6,891,897 61	
1896	325,717,536 73	67,220,103 96	258,497,432 77	5,422,505 68	
1897	332,530,131 33	70,991,534 87	261,538,596 46	3,041,163 69	
1898	338,375,984 23	74,419,585 32	263,956,398 91	2,417,802 45	
1899	345,160,902 54	78,887,455 94	266,273,446 60	2,317,047 69	
1900	346,209,979 92	80,713,173 03	265,493,806 89		779,639 71
1901	354,732,432 52	86,252,428 83	268,480,003 69	2,986,196 80	
1902	366,358,476 59	94,529,386 97	271,829,089 62	3,349,085 93	
1903	361,344,098 37	99,737,109 50	261,606,988 87		10,222,100 75
1904	364,962,512 17	104,094,793 57	260,867,718 60		739,270 27
1905	377,678,579 80	111,454,413 20	266,224,166 60	5,356,448 00	
1906	392,269,680 39	125,226,702 64	267,042,977 75	818,811 15	
1907 9 mo.	379,966,826 09	116,294,966 13	263,671,859 96		3,371,117 79
1908	408,207,158 25	130,246,298 41	277,960,859 84	14,288,999 88	
1909	478,535,427 02	154,605,147 85	323,930,279 17	45,969,419 33	
1910	470,663,045 99	134,394,499 66	336,268,546 33	12,338,267 16	
1911	474,941,487 42	134,899,435 39	340,042,052 03	3,773,505 70	
1912	508,338,591 77	168,419,131 06	339,919,460 71		122,591 32
1913	483,232,555 24	168,930,929 56	314,301,625 68		25,617,835 03
1914	544,391,368 86	208,394,518 72	335,996,850 14	21,695,224 46	
1915	700,473,814 37	251,097,731 16	449,376,083 21	113,379,233 07	
1916	936,987,802 42	321,831,631 40	615,156,171 02	165,780,087 81	
1917	1,382,003,267 69	502,816,969 89	879,186,297 80	264,030,126 78	
1918	1,863,335,898 89	671,451,836 39	1,191,884,062 50	312,697,764 70	
1919	2,676,635,724 77	1,102,104,692 33	1,574,531,032 44	382,646,969 94	
1920	3,041,529,586 91	792,660,963 12	2,248,868,623 79	674,337,591 35	
1921	2,902,482,117 04	561,603,133 35	2,340,878,983 69	92,010,359 90	
1922	2,902,347,136 96	480,211,335 23	2,422,135,801 73	81,256,818 04	
1923	2,888,827,236 65	435,050,367 91	2,453,776,868 74	31,641,067 01	
1924	2,819,610,470 28	401,827,195 40	2,417,783,274 88		35,993,593 86
1925	2,818,066,522 94	400,628,837 35	2,417,437,685 59		345,589 29
1926	2,768,779,184 55	379,048,085 13	2,389,731,099 42		27,706,586 17
1927	2,726,298,117 38	378,464,347 29	2,347,834,370 09		41,896,729 33
1928	2,677,337,242 92	380,287,010 00	2,296,850,232 92		50,984,137 17
1929	2,647,033,973 32	421,529,268 22	2,225,504,705 10		71,345,527 82
1930	2,544,586,410 96	366,822,452 25	2,177,763,958 71		47,740,746 39
1931	2,610,265,698 36	348,653,761 81	2,261,611,936 55	83,847,977 84	
1932	2,831,743,562 69	455,897,390 41	2,375,846,172 28	114,234,235 73	
1933	2,996,366,664 84	399,885,838 68	2,596,480,826 16	220,634,653 88	
1934	3,141,042,097 44	411,063,956 82	2,729,978,140 62	133,497,314 46	
1935	3,205,956,369 04	359,845,410 82	2,846,110,958 22	116,132,817 60	
1936	3,431,944,026 63	425,843,509 60	3,006,100,517 03	159,989,558 81	
1937	3,542,521,138 71	458,568,936 82	3,083,952,201 89	77,851,684 86	
1938	3,540,237,614 54	438,570,044 29	3,101,667,570 25	17,715,368 36	
1939	3,710,610,592 87	558,051,278 39	3,152,559,314 48	50,891,744 23	
1940	4,028,728,605 80	757,468,958 46	3,271,259,647 34	118,700,332 86	
1941	5,018,928,036 83	1,370,236,588 27	3,648,691,448 56	377,431,801 22	
1942	6,648,823,424 36	2,603,602,263 56	4,045,221,160 80	396,529,712 24	
1943	9,228,252,012 03	3,045,402,910 93	6,182,849,101 10	2,137,627,940 30	
				6,501,951,920 42	319,102,819 32

* From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.

COMPARATIVE STATEMENT OF RECEIPTS FROM WAR TAX REVENUES

Fiscal Year ended March 31	Tax on Bank Note Circulation	Trust and Loan Companies	Insurance Companies	Business Profits	Income Tax	Sales Tax, Tax on Cheques, Transportation Tax, etc.	Excess Profits Tax	Total War Tax Revenue
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
1915						98,056 95		98,056 95
1916	1,300,446 80	324,249 91	459,247 07			1,536,837 94		3,620,781 72
1917	1,114,023 30	202,415 48	419,698 83	12,506,516 72		2,059,583 81		16,302,238 14
1918	1,115,757 65	269,129 08	496,540 55	21,271,083 57		2,227,389 93		25,379,900 78
1919	1,099,764 44	323,340 02	546,113 86	32,970,061 81	9,349,719,80	11,888,508 40		56,177,508 33
1920	1,170,223 45	274,216 28	638,730 76	44,145,184 48	20,263,739 91	15,587,706 70		82,079,801 58
1921	1,257,533 70	293,801 94	807,667 12	40,841,401 25	46,381,824 31	78,803,099 18		168,385,327 50
1922	1,293,697 43	283,994 35	749,958 75	22,815,666 58	78,684,354 80	73,656,488 83		177,484,160 74
1923	1,244,437 14	312,391 39	852,328 12	13,031,461 80	59,711,538 37	106,482,718 08		181,634,874 90
1924	1,236,957 57	308,632 10	857,586 98	4,752,680 89	54,204,027 99	120,676,375 89		182,036,261 42
1925	1,217,753 85	315,314 88	867,901 96	2,704,427 37	56,248,042 82	85,810,717 42		147,164,158 30
1926	1,176,868 95	326,713 80	950,220 85	1,173,448 55	55,571,961 57	98,097,105 81		157,296,319 53
1927	1,174,664 95	335,367 65	947,829 95	710,102 19	47,386,309 22	105,613,160 00		156,167,433 96
1928	1,224,644 46	345,429 85	999,003 34	956,031 44	56,571,047 39	90,222,931 32		150,319,087 80
1929	1,242,398 99	7,640 88	894,863 98	455,232 27	59,422,323 25	83,007,282 78		145,029,742 15
1930	1,408,419 60		74,415 87	173,300 45	69,020,726 23	63,408,143 14		134,086,005 29
1931	1,429,263 99	5 77	74,249 51	34,430 33	71,048,022 05	34,734,661 17		107,320,632 82
1932	1,390,120 57		12,151 60	3,000 00	61,254,399 80	59,606,391 10		122,266,063 07
1933	1,327,534 50		826,149 94	54 47	62,066,696 84	82,191,575 94		146,412,011 69
1934	1,335,545 68		741,681 39		61,399,171 52	106,575,574 71		170,051,973 30
1935	1,368,480 02		750,099 57		66,808,065 51	112,192,069 58		181,118,714 68
1936	1,280,932 89		760,843 24		82,709,802 83	112,733,048 29		197,484,627 25
1937	1,209,894 34		774,363 12		102,365,241 75	152,473,422 30		256,822,921 51
1938	1,106,858 76		866,820 42		120,365,531 48	180,818,767 47		303,157,978 13
1939	1,013,776 19		891,538 82		142,026,137 69	161,710,571 63		305,642,024 33
1940	948,986 51		925,935 63		134,448,565 89	166,027,944 50		302,351,432 53
1941	898,326 33		971,365 82		*248,143,021 61	284,167,031 50	23,995,268 63	558,175,013 89
1942	786,482 59	158 71	1,148,207 01		*510,243,016 49	453,425,105 53	135,168,344 91	1,100,771,315 24
1943	664,653 63		10,893,465 15		*860,188,672 02	488,712,425 05	434,580,676 78	1,795,039,892 63

*Includes National Defence Tax.

APPENDICES

APPENDIX No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1943, AND THE ANNUAL INTEREST PAYABLE THEREON

	Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
					$ cts.	$ cts.
	1943—April 15	One Year Notes	1	Canada	250,000,000 00	2,500,000 00
	June 1	Loan of 1935	2½	Canada	20,000,000 00	500,000 00
	July 1	Debentures—School Lands	4	Canada	33,293,470 85	1,331,738 83
(1)	July 2	Two and One-half Year Notes	1½	Canada	250,000,000 00	3,750,000 00
	Oct. 15	Refunding Loan, 1923	5	Canada	147,000,100 00	7,350,005 00
(2)	1944—Jan. 15	Loan of 1937	2½	New York	30,000,000 00	675,000 00
	April 15	Two Year Notes	1½	Canada	100,000,000 00	1,500,000 00
	June 1	Loan of 1938	2	Canada	90,625,000 00	1,812,500 00
	Sept. 1	Second Victory Loan, 1942	1½	Canada	150,000,000 00	2,250,000 00
	Oct. 15	Refunding Loan, 1924	4½	Canada	50,000,000 00	2,250,000 00
(3)	Oct. 16	Three Year Notes	1½	Canada	200,000,000 00	3,000,000 00
	Nov. 15	Refunding Loan, 1937	2½	Canada	20,000,000 00	500,000 00
	1945—Mar. 1	Loan of 1940	2	Canada	105,000,000 00	2,100,000 00
(4)	Aug. 15	Loan of 1935	2½	New York	76,000,000 00	1,900,000 00
(5)	Oct. 15	Refunding Loan, 1933	4	Canada	88,337,500 00	3,533,500 00
	1946—Feb. 1	Refunding Loan, 1926	4½	Canada	45,000,000 00	2,025,000 00
	May 1	Third Victory Loan, 1942	1½	Canada	144,253,000 00	2,524,427 50
	Dec. 15	Victory Loan, 1941	2	Canada	193,285,000 00	3,865,720 00
(a)	1947—Oct. 1	Loan of 1897	2½	London	258,193 70	6,454 84
(6)	1948—Jan. 15	Loan of 1943	2½	New York	30,000,000 00	750,000 00
(7)	Feb. 1	First War Loan, 1940	3½	Canada	50,000,000 00	1,625,000 00
	Mar. 1	Second Victory Loan, 1942	2½	Canada	269,879,000 00	6,072,277 50
(7)	1949—Feb. 1	First War Loan, 1940	3½	Canada	50,000,000 00	1,625,000 00
(8)	June 1	Conversion Loan, 1937	3½	Canada	33,500,000 00	1,088,750 00
(9)	Oct. 15	Refunding Loan, 1934	3½	Canada	138,322,000 00	4,841,270 00
(7)	1950—Feb. 1	First War Loan, 1940	3½	Canada	50,000,000 00	1,625,000 00
(10)	1951—Feb. 1	First War Loan, 1940	3½	Canada	50,000,000 00	1,625,000 00
(11)	June 15	Victory Loan, 1941	3	Canada	643,534,250 00	19,306,027 50
(12)	Nov. 15	Refunding Loan, 1937	3½	Canada	60,000,000 00	1,950,000 00
(13)	1952—Feb. 1	First War Loan, 1940	3½	Canada	50,000,000 00	1,625,000 00
(14)	Oct. 1	Second War Loan, 1940	3	Canada	324,945,700 00	9,748,371 00
(15)	Oct. 15	Loan of 1932	4	Canada	56,191,000 00	2,247,640 00
(16)	1953—Jan. 15	Loan of 1943	3	New York	30,000,000 00	900,000 00
(17)	1954—Mar. 1	Second Victory Loan, 1942	3	Canada	669,658,900 00	20,089,767 00
(b)	1955—May 1	Loan of 1934	3½	London	5,167,097 16	167,930 66
(18)	June 1	Loan of 1935, dated June 1	3	Canada	40,000,000 00	1,200,000 00
(18)	June 1	Loan of 1935, dated Nov. 15	3	Canada	55,000,000 00	1,650,000 00
(19)	1956—Nov. 1	Conversion Loan, 1931	4½	Canada	43,125,700 00	1,940,656 50
(20)	Nov. 1	Third Victory Loan, 1942	3	Canada	847,136,050 00	25,414,081 50
(21)	1957—Nov. 1	Conversion Loan, 1931	4½	Canada	37,523,200 00	1,688,544 00
(22)	1958—Jan. 15	Loan of 1943	3	New York	30,000,000 00	900,000 00
(23)	June 1	Loan of 1938–39	3	Canada	88,200,000 00	2,646,000 00
(b)	Sept. 1	Loan of 1933	4	London	3,531,664 67	141,266 58
(24)	Nov. 1	Conversion Loan, 1931	4½	Canada	276,687,600 00	12,450,942 00
(25)	1959—Nov. 1	Conversion Loan, 1931	4½	Canada	289,693,300 00	13,036,198 50
(26)	1960—Oct. 1	Loan of 1930	4	New York	100,000,000 00	4,000,000 00
(27)	1961—Jan. 15	Loan of 1936	3½	New York	48,000,000 00	1,560,000 00
(b)	1963—July 1	Loan of 1938	3½	London	3,768,665 38	122,481 62
(28)	1966—June 1	Loan of 1936	3½	Canada	54,703,000 00	1,777,847 50
(29)	1967—Jan. 15	Loan of 1937	3	New York	55,000,000 00	1,650,000 00
(30)	1968—Nov. 15	Loan of 1938	3	New York	40,000,000 00	1,200,000 00
(31)	Perpetual	Loan of 1936	3	Canada	55,000,000 00	1,650,000 00
(32)	1945—June 15	Non-interest Bearing Certificates		Canada	9,052,002 14	
(33)		War Savings Certificates	3	Canada	186,953,281 81	5,533,294 62
		War Savings Stamps		Canada	5,852,747 25	
	1943—April 2	Treasury Bills	·517	Canada	45,000,000 00	232,650 00
	April 16	Treasury Bills	·514	Canada	45,000,000 00	231,300 00
	April 30	Treasury Bills	·512	Canada	45,000,000 00	230,400 00
	May 14	Treasury Bills	·508	Canada	55,000,000 00	279,400 00
	May 28	Treasury Bills	·501	Canada	55,000,000 00	275,550 00
	June 18	Treasury Bills	·498	Canada	55,000,000 00	273,900 00
	April 6	Deposit Certificates	·75	Canada	45,000,000 00	337,500 00
	April 13	Deposit Certificates	·75	Canada	90,000,000 00	675,000 00
	Aug. 17	Deposit Certificates	·75	Canada	90,000,000 00	675,000 00
	Aug. 24	Deposit Certificates	·75	Canada	90,000,000 00	675,000 00
	Aug. 31	Deposit Certificates	·75	Canada	120,000,000 00	900,000 00
	Sept. 7	Deposit Certificates	·75	Canada	90,000,000 00	675,000 00
	Sept. 14	Deposit Certificates	·75	Canada	130,000,000 00	975,000 00
	Sept. 21	Deposit Certificates	·75	Canada	110,000,000 00	825,000 00
	Sept. 28	Deposit Certificates	·75	Canada	55,000,000 00	412,500 00
					7,893,478,422 96	204,895,892 65

APPENDIX No. 1—Continued

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1943, AND THE ANNUAL INTEREST PAYABLE THEREON—*Continued*

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
				$ cts.	$ cts.
	RECAPITULATION				
	Payable in Canada			7,441,752,802 05	190,922,758 95
	Payable in New York			439,000,000 00	13,535,000 00
	Payable in London			12,725,620 91	438,133 70
				7,893,478,422 96	204,895,892 65

(a) This stock was vested by the Treasury of the United Kingdom in January, 1942, and is being purchased on presentation and cancelled.

(b) This stock was vested by the Treasury of the United Kingdom in August 1941, and is being purchased on presentation and cancelled.

(1) Subject to redemption as a whole or in part on January 2, 1943, or at any time thereafter on 60 days' notice.

(2) Subject to redemption as a whole on or after January 15, 1943, on 30 days' notice.

(3) Subject to redemption in whole or in part on October 16, 1943, or at any time thereafter on 30 days' notice.

(4) Subject to redemption in whole or in part on August 15, 1943, or on any subsequent interest date on 30 days' notice.

(5) Subject to redemption as a whole on October 15, 1943, or on any subsequent interest date on 60 days' notice.

(6) Subject to redemption as a whole on or after January 15, 1947 on 30 days' notice.

(7) Drawn by lot and redeemable at 100 per cent.

(8) Subject to redemption in whole or in part on June 1, 1946, or on any subsequent interest date on 60 days' notice.

(9) Subject to redemption as a whole on October 15, 1944, or on any subsequent interest date on 60 days' notice.

(10) Drawn by lot and redeemable at 100½ per cent.

(11) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950 at any time on 60 day's notice.

(12) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.

(13) Drawn by lot and redeemable at 101 per cent.

(14) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.

(15) Subject to redemption as a whole on October 15, 1947, or on any subsequent interest date on 60 days' notice.

(16) Subject to redemption as a whole at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946, at 104 per cent
Thereafter to and including January 15, 1949, at 103 per cent
Thereafter to and including January 15, 1951, at 102 per cent, and
Thereafter at 100 per cent.

(17) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice.

(18) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.

(19) Subject to redemption as a whole on November 1, 1946, or on any subsequent interest date on 60 days' notice.

(20) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice.

(21) Subject to redemption as a whole on November 1, 1947, or on any subsequent interest date on 60 days' notice.

(22) Subject to redemption as a whole or in part at any time on 45 days' notice at the following percentages of par:
To and including January 15, 1946 at 104 per cent
Thereafter to and including January 15, 1949 at 103 per cent.
Thereafter to and including January 15, 1952 at 102 per cent.
Thereafter to and including January 15, 1955, at 101 per cent, and
Thereafter at 100 per cent.

(23) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.

(24) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.

(25) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.

(26) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.

APPENDIX No. 1—Concluded

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1943, AND THE ANNUAL INTEREST PAYABLE THEREON—*Concluded*

(27) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.

(28) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 day's notice.

(29) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:

To and including January 15, 1942, at 105 per cent;
Thereafter to and including January 15, 1947, at 104 per cent;
Thereafter to and including January 15, 1952, at 103 per cent;
Thereafter to and including January 15, 1957, at 102 per cent;
Thereafter to and including January 15, 1962, at 101 per cent, and
Thereafter at 100 per cent.

(30) Subject to redemption in whole or in part on any interest date on 60 days' notice at the following percentages of par:

To and including November 15, 1943, at 105 per cent;
Thereafter to and including November 15, 1948, at 104 per cent;
Thereafter to and including November 15, 1953, at 103 per cent;
Thereafter to and including November 15, 1958, at 102 per cent;
Thereafter to and including November 15, 1963, at 101 per cent, and
Thereafter at 100 per cent.

(31) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.

(32) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.

(33) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.

APPENDIX No. 2

STATEMENT OF THE CONSOLIDATED FUND OF CANADA, MARCH 31, 1943

—	Dr.		Cr.	
	$	cts.	$	cts.
Balance brought forward from March 31, 1942	2,587,277,388	69		
Expenditures, 1942-43—				
Ordinary Expenditures (page 12)	561,251,063	00		
War Expenditures (page 14)	3,724,248,890	27		
Special Expenditures (page 14)	31,287,878	39		
Government Owned Enterprises (page 14)	591,095	36		
Write-down of assets to Consolidated Fund (page 14)	29,676,118	48		
Revenues, 1942-43—				
Ordinary Revenues (page 13)			2,182,798,758	83
Special Receipts and Credits (page 15)			61,961,746	18
Balance Consolidated Fund, March 31, 1943			4,689,571,929	18
	6,934,332,434	19	6,934,332,434	19

APPENDIX No. 3

Amortization of Bond Discount and Commission Account

Issues				Amount to be Amortized			Amount amortized in fiscal year 1942–43	Amount amortized to March 31, 1943	Balance to be amortized over life of issue
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premiums	Commission	Total			
		P.c.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Oct. 1, 1930	Oct. 1, 1960	4	100,000,000 00	4,750,000 00	1,604,000 00	6,354,000 00	211,800 00	2,647,500 00	3,706,500 00
May 1, 1931	Nov. 1, 1957	4½	37,523,200 00		186,848 50	186,848 50			
May 1, 1931	Nov. 1, 1958	4½	276,687,600 00		1,383,105 50	1,383,105 50	106,131 74	1,264,736 57	1,695,621 43
May 1, 1931	Nov. 1, 1959	4½	289,693,300 00		1,390,404 00	1,390,404 00			
Oct. 15, 1932	Oct. 15, 1952	4	56,191,000 00	3,680,510 50	313,522 77	3,994,033 27	199,701 66	2,088,546 53	1,905,486 74
Oct. 15, 1933	Oct. 15, 1945	4	88,337,500 00	3,222,796 25	563,742 75	3,786,539 00	315,544 92	2,984,529 03	802,009 97
Oct. 15, 1934	Oct. 15, 1942	3	40,409,000 00	1,241,071 17	127,857 50	1,368,928 67	92,687 88	1,368,928 67	
Oct. 15, 1934	Oct. 15, 1949	3½	138,322,000 00	5,030,316 75	1,006,815 00	6,037,131 75	402,475 45	3,404,271 52	2,632,860 23
June 1, 1935	June 1, 1943	2½	20,000,000 00	100,000 00	75,000 00	175,000 00	21,875 00	171,355 00	3,645 00
June 1, 1935	June 1, 1955	3	40,000,000 00	601,837 50	298,162 50	900,000 00	45,000 00	352,500 00	547,500 00
Aug. 15, 1935	Aug. 15, 1945	2½	76,000,000 00	1,710,000 00	1,330,000 00	3,040,000 00	304,000 00	2,318,000 00	722,000 00
Nov. 15, 1935	June 1, 1955	3	55,000,000 00	687,500 00	412,320 00	1,099,820 00	54,991 00	405,558 62	694,261 38
Jan. 15, 1936	Jan. 15, 1961	3½	48,000,000 00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	849,776 00	2,097,424 00
June 1, 1936	June 1, 1966	3½	54,703,000 00	940,758 52	410,197 50	1,350,956 02	45,031 86	307,717 71	1,043,238 31
Sept. 15, 1936	Sept. 15, 1966 (Call)	3	55,000,000 00	1,925,000 00	411,000 00	2,336,000 00	77,866 66	509,377 73	1,826,622 27
Jan. 15, 1937	Jan. 15, 1944	2½	30,000,000 00	150,000 00	375,000 00	525,000 00	75,000 00	465,625 00	59,375 00
Jan. 15, 1937	Jan. 15, 1967	3	55,000,000 00	1,100,000 00	1,100,000 00	2,200,000 00	73,333 34	455,277 77	1,744,722 23
June 1, 1937	June 1, 1942	2	60,000,000 00	2,400,000 00	150,000 00	2,550,000 00	85,000 00	2,550,000 00	
June 1, 1937	June 1, 1949	3½	33,500,000 00	1,088,750 00	250,800 75	1,339,550 75	111,529 23	651,170 50	688,380 25
Nov. 15, 1937	Nov. 15, 1944	2½	20,000,000 00	300,000 00	75,000 00	375,000 00	53,571 43	287,946 43	87,053 57
Nov. 15, 1937	Nov. 15, 1951	3¼	60,000,000 00	600,000 00	450,000 00	1,050,000 00	75,000 00	403,125 00	646,875 00
June 1, 1938	June 1, 1944	2	90,625,000 00	954,843 75	226,592 50	1,181,406 25	196,901 04	951,688 36	229,717 89
June 1, 1938	June 1, 1958	3	49,200,000 00	597,600 00	369,000 00	966,600 00	48,330 00	233,595 00	733,005 00
Nov. 15, 1938	Nov. 15, 1968	3	40,000,000 00	1,100,000 00	800,000 00	1,900,000 00	63,333 33	277,083 42	1,622,916 58
May 15, 1939	May 15, 1942	1½	95,500,000 00	1,059,014 43	119,375 00	1,178,389 43	49,099 55	1,178,389 43	
May 15, 1939	June 1, 1958	3	39,000,000 00	602,011 27	291,930 00	893,941 27	46,946 59	181,918 03	712,023 24
Feb. 1, 1940	Feb. 1, 1948–52	3½	250,000,000 00	835,000 00	1,874,477 63	2,709,477 63	264,399 22	837,264 19	1,872,213 44
Mar. 1, 1940	Mar. 1, 1945	2	105,000,000 00	656,250 00		656,250 00	135,526 32	396,491 23	259,758 77
Oct. 1, 1940	Oct. 1, 1952	3	324,945,700 00	4,124,185 50	2,414,400 75	6,538,586 25	544,882 19	1,362,205 46	5,176,380 79
Jan. 2, 1941	July 2, 1943	1½	250,000,000 00	762,500 00		762,500 00	309,206 90	685,198 28	77,301 72
Oct. 16, 1941	Oct. 16, 1944	1½	200,000,000 00	1,460,000 00		1,460,000 00	486,666 67	709,722 22	750,277 78
June 15, 1941	Dec. 15, 1946	2	193,286,000 00	2,664,257 33	1,241,122 12	3,905,379 45	710,068 99	1,272,206 94	2,633,172 51
June 15, 1941	June 15, 1951	3	643,534,250 00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,398 74	2,369,297 74	10,854,689 64
Mar. 1, 1942	Sept. 1, 1944	1½	150,000,000 00	119,995 17	329,190 90	449,186 07	179,674 43	194,647 30	254,538 77
Mar. 1, 1942	Mar. 1, 1948	2½	269,879,000 00	158,282 22	1,584,971 48	1,743,253 70	290,542 30	314,754 24	1,428,499 46
Mar. 1, 1942	Mar. 1, 1954	3	669,658,900 00	6,740,667 06	5,479,138 65	12,219,805 71	890,271 58	1,103,176 90	11,116,628 81
Nov. 1, 1942	May 1, 1946	1¼	144,253,000 00		775,328 08	775,328 08	92,300 00	92,300 00	683,028 08
Nov. 1, 1942	Nov. 1, 1956	3	847,136,050 00	8,471,360 50	6,219,594 80	14,690,955 30	437,283 18	437,283 18	14,253,672 12
Jan. 15, 1943	Jan. 15, 1948	2½	30,000,000 00		225,000 00	225,000 00	9,375 00	9,375 00	215,625 00
Jan. 15, 1943	Jan. 15, 1953	3	30,000,000 00	—*150,000 00	412,500 00	262,500 00	5,468 75	5,468 75	257,031 25
Jan. 15, 1943	Jan. 15, 1958	3	30,000,000 00	450,000 00	487,500 00	937,500 00	13,020 83	13,020 83	924,479 17
				69,670,682 42	41,398,881 56	111,069,563 98	8,564,223 78	36,111,028 58	74,958,535 40

* Issued at 100½

APPENDIX No. 4

STATEMENT OF SUPERANNUATION FUND No. 5, FOR THE FISCAL YEAR ENDED MARCH 31, 1943

Department	Total Contributions	Refunds	Net Contributions
	$ cts.	$ cts.	$ cts.
Agriculture	186,378 13	164 11	186,214 02
Archives	4,392 52	4 97	4,387 55
Auditor General's Office	15,458 22	13 71	15,444 51
Canadian Broadcasting Corporation	975 84	.....	975 84
Chief Electoral Office	540 75	.....	540 75
Civil Service Commission	12,330 12	36 23	12,293 89
External Affairs	17,044 27	7 83	17,036 44
Finance	106,374 10	101 46	106,272 64
Fisheries	26,419 62	83 76	26,335 86
Governor General's Secretary's Office	727 86	.....	727 86
House of Commons	15,496 08	.....	15,496 08
Insurance	5,118 33	39 73	5,078 60
Justice	55,895 78	108 02	55,787 76
Labour	29,373 84	60 05	29,313 79
Library of Parliament	1,994 40	.....	1,994 40
Mines and Resources	172,031 75	785 59	171,246 16
Munitions and Supply	8,519 44	43 82	8,475 62
National Defence	49,794 56	117 68	49,676 88
National Harbours Board	5,039 31	.....	5,039 31
National Research Council	13,417 04	.....	13,417 04
National Revenue (Customs and Excise)	336,160 11	190 28	335,969 83
National Revenue (Income Tax)	159,427 51	246 53	159,180 98
National War Services	3,067 13	35 46	3,031 67
Pensions and National Health	191,277 68	255 50	191,022 18
Post Office	618,657 26	1,053 68	617,603 58
Printing and Stationery	18,383 07	19 16	18,363 91
Privy Council	2,220 71	1 75	2,218 96
Public Works	127,393 45	391 61	127,001 84
Royal Canadian Mounted Police	5,074 95	.....	5,074 95
Secretary of State	26,463 53	63 64	26,399 89
Senate	7,133 88	.....	7,133 88
Soldier Settlement of Canada	47,022 31	41 73	46,980 58
Trade and Commerce	133,292 46	644 36	132,648 10
Transport	229,362 27	3,320 04	226,042 23
Retired Employees	58,816 27	4 76	58,811 51
	2,691,074 55	7,835 46	2,683,239 09

——	Dr.	Cr.
	$ cts.	$ cts.
Balance April 1, 1942	.....	63,588,527 54
Contributions less refunds	.....	2,683,239 09
Interest at 4% to March 31, 1943	.....	2,490,340 33
Government's Contribution	.....	2,341,301 84
Annuities paid during the year	5,328,065 32	
Gratuities paid during the year	38,066 26	
Withdrawals paid during the year	221,973 66	
Balance March 31, 1943	65,515,303 56	
	71,103,408 80	71,103,408 80

APPENDIX No. 5

Unemployment Insurance Fund

Details of Investment Securities as at March 31, 1943

Particulars	%	Maturity	Par Value	Cost	Book Value	Accrued Interest
			$ cts.	$ cts.	$ cts.	$ cts.
Dominion of Canada Bonds	5	October 15, 1943	1,594,000 00	1,677,147 00	1,623,692 69	36,529 18
Dominion of Canada Bonds	4½	October 15, 1944	547,000 00	583,845 50	569,558 65	11,281 88
Dominion of Canada Bonds	1½	October 16, 1943-44	5,000,000 00	4,985,300 00	4,990,046 48	34,375 00
Dominion of Canada Bonds	2	March 1, 1945	9,271,000 00	9,330,985 50	9,310,545 51	15,451 66
Dominion of Canada Bonds	4	October 15, 1943-45	486,000 00	502,357 50	497,807 01	8,910 00
Dominion of Canada Bonds	1½	May 1, 1946	7,000,000 00	7,000,000 00	7,000,000 00	51,041 66
Dominion of Canada Bonds	2	December 15, 1946	12,372,000 00	12,250,369 73	12,284,431 21	72,170 00
Dominion of Canada Bonds	2¼	March 1, 1948	10,000,000 00	10,000,000 00	10,000,000 00	18,750 00
Dominion of Canada Bonds	3½	October 15, 1944-49	12,372,000 00	12,714,578 00	12,667,478 95	198,467 50
Dominion of Canada Bonds	3	June 15, 1950-51	*13,055,000 00	13,175,525 00	13,176,524 14	114,231 25
Dominion of Canada Bonds	3	March 1, 1952-54	* 5,000,000 00	5,040,937 50	5,041,040 46	12,500 00
Dominion of Canada Bonds	3	November 1, 1956	* 5,000,000 00	5,000,000 00	5,001,488 09	62,500 00
Dominion of Canada Bonds	4½	November 1, 1946-56	4,390,000 00	4,715,831 25	4,711,598 54	82,312 50
Dominion of Canada Bonds	4½	November 1, 1947-57	2,236,000 00	2,415,702 50	2,412,868 63	41,925 00
Dominion of Canada Bonds	4½	November 1, 1948-58	8,298,000 00	9,017,135 00	9,001,538 06	155,587 50
Dominion of Canada Bonds	4½	November 1, 1949-59	8,227,000 00	9,025,177 50	9,013,170 38	154,256 25
			104,848,000 00	107,434,891 98	107,301,788 80	1,070,289 38

* Redeemable at 101.

APPENDIX No. 6

British Columbia Pilots' Pension Fund

In Account with the Dominion of Canada

1942			
April 1—Balance from March 31, 1942			$ 143,040 18
Receipts from April 1, 1942 to March 31, 1943			9,341 85
Premium on $2,000 Canadian National Railway Company bonds, 1935-44 sold at 101.70			34 00
Interest on bonds—			
4 % Dom. of Canada, 1932-1947-52	$ 160 00		
3½% Dom. of Canada, 1934-1944-49	175 00		
4½% Dom. of Canada, 1931-1949-59	1,485 00		
3 % Canadian National Railways, 1935-44 (Guaranteed)	330 00		
3½% Dom. of Canada, 1936-1956-66	195 00		
3 % Dom. of Canada, 1935-1950-55	270 00		
3 % Dom. of Canada, 1938-39-1953-58	1,020 00		
3 % Dom. of Canada, 1941-1950-51	150 00		
3 % Canadian National Railways, 1934-1945-50 (Guaranteed)	150 00		
4½% Dom. of Canada, 1926-46	675 00		
3½% Dom. of Canada, 1940-1948-52	325 00		
3 % Dom. of Canada Perpetuals. 1936	150 00		
		5,085 00	
		$	157,501 03
Less—Pensions to Pilots and Widows	$ 16,675 86		
Interest charged pending sale of securities	71 72		
		16,747 58	
		$	140,753 45

Loss for year $2,286.73

APPENDIX No. 6—Concluded

British Columbia Pilots' Pension Fund

In Account with the Dominion of Canada

1943			
March 31—Cash on deposit with Government			$ 753 45
Bonds held by Government as under—			
4 % Dom. of Canada, 1932–1947–52	$ 4,000 00		
3½% Dom. of Canada, 1934–1944–49	5,000 00		
4½% Dom. of Canada, 1931–1949–59	33,000 00		
3 % Canadian National Railways, 1935–44 (Guaranteed)	9,000 00		
3½% Dom. of Canada, 1936–1956–66	6,000 00		
3 % Dom. of Canada, 1935–1950–55	9,000 00		
3 % Dom. of Canada, 1938–39–1953–58	34,000 00		
3 % Dom. of Canada, 1941–1950–51	5,000 00		
3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	5,000 00		
4½% Dom. of Canada, 1926–46	15,000 00		
3½% Dom. of Canada, 1940–1948–52	10,000 00		
3 % Dom. of Canada Perpetuals, 1936	5,000 00		
		140,000 00	
		$ 140,753 45	

APPENDIX No. 7

Halifax Pilots' Pension Fund

In Account with the Dominion of Canada

1942			
April 1—Balance from March 31, 1942			$ 169,819 95
Receipts from April 1, 1942 to March 31, 1943			19,962 14
Interest credited on cash balance			170 79
Premium on Canadian National Railways coupons			193 50
Interest on bonds—			
3½% Dom. of Canada, 1934–1944–49	$ 210 00		
4 % Dom. of Canada, 1932–1947–52	60 00		
4½% Dom. of Canada, 1931–1949–59	1,035 00		
3 % Canadian National Railways, 1935–44 (Guaranteed)	60 00		
3½% Dom. of Canada, 1936–1956–66	130 00		
3 % Dom. of Canada, 1935–1950–55	90 00		
3 % Dom. of Canada, 1938–39–1953–58	570 00		
3 % Dom. of Canada, 1941–1950–51	480 00		
4½% Canadian National Railways, 1927–57 (Guaranteed)	1,935 00		
4½% Dom. of Canada, 1926–46	1,417 50		
3½% Dom. of Canada, 1940–1948–52	65 00		
3 % Dom. of Canada, 1942–1952–54	300 00		
3 % Dom. of Canada Perpetuals, 1936	60 00		
		6,412 50	
		$ 196,558 88	
Less—Pensions to Pilots and Widows		15,130 94	
		$ 181,427 94	
Gain for year—$11,607.99			
1943			
March 31—Cash on deposit with Government			$ 8,427 94
Bonds held by Government as under—			
3½% Dom. of Canada, 1934–1944–49	$ 6,000 00		
4 % Dom. of Canada, 1932–1947–52	1,500 00		
4½% Dom. of Canada, 1931–1949–59	23,000 00		
3 % Canadian National Railways, 1935–44 (Guaranteed)	2,000 00		
3 % Dom. of Canada, 1942–1953–56	10,000 00		
3½% Dom. of Canada, 1936–1956–66	4,000 00		
3 % Dom. of Canada, 1935–1950–55	3,000 00		
3 % Dom. of Canada, 1938–39–1953–58	19,000 00		
3 % Dom. of Canada, 1941–1950–51	16,000 00		
4½% Canadian National Railways, 1927–57 (Guaranteed)	43,000 00		
4½% Dom. of Canada, 1926–46	31,500 00		
3½% Dom. of Canada, 1940–1948–52	2,000 00		
3 % Dom. of Canada, 1942–1952–54	10,000 00		
3 % Dom. of Canada Perpetuals, 1936	2,000 00		
		173,000 00	
		$ 181,427 94	

APPENDIX No. 8

Montreal Pilots' Pension Fund

In Account with the Dominion of Canada

1942			
April 1	—Balance from March 31, 1942		$ 266,991 60
	Receipts from April 1, 1942 to March 31, 1943		12,333 70
	Interest credited on cash balance		86 26
	Premium on Canadian National Railways and Province of Quebec coupons		153 00
	Interest on bonds—		
	4 % Dom. of Canada, 1933–1943–45	$ 320 00	
	3½% Dom. of Canada, 1934–1944–49	350 00	
	4 % Dom. of Canada, 1932–1947–52	200 00	
	5 % Province of Ontario Debentures, 1923–48	1,200 00	
	4½% Dom. of Canada, 1931–1946–56	315 00	
	4½% Dom. of Canada, 1931–1949–59	900 00	
	3 % Dom. of Canada, 1935–1950–55	180 00	
	3 % Dom. of Canada, 1938–39–1953–58	2,010 00	
	3 % Dom. of Canada, 1941–1950–51	810 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	150 00	
	4½% Canadian National Railways, 1927–57 (Guaranteed)	855 00	
	4½% Province of Quebec Debentures, 1933–63	270 00	
	4½% Dom. of Canada, 1926–46	270 00	
	3½% Dom. of Canada, 1940–1948–52	487 50	
	5 % Canadian National Railways, 1924–54 (Guaranteed)	250 00	
	4½% Canadian National Railways, 1931–56 (Guaranteed)	450 00	
	3 % Dom. of Canada, 1942–1952–54	210 00	
	4½% Province of Quebec Debentures, 1925–1945–50	225 00	
	3 % Dom. of Canada Perpetuals, 1936	150 00	
	3½% Province of Quebec Debentures, 1941–1951–53	175 00	
			9,777 50
			$ 289,342 06
	Less—Pensions to Pilots and Widows		17,053 35
			$ 272,288 71
	Gain for year $5,297.11		

1943			
March 31	—Cash on deposit with Government		$ 4,288 71
	Bonds held by Government as under—		
	4 % Dom. of Canada, 1933–1943–45	$ 8,000 00	
	3½% Dom. of Canada, 1934–1944–49	10,000 00	
	4 % Dom. of Canada, 1932–1947–52	5,000 00	
	5 % Province of Ontario Debentures, 1923–48	24,000 00	
	4½% Dom. of Canada, 1931–1946–56	7,000 00	
	4½% Dom. of Canada, 1931–1949–59	20,000 00	
	3 % Dom. of Canada, 1942–1953–56	6,000 00	
	3 % Dom. of Canada, 1935–1950–55	6,000 00	
	3 % Dom. of Canada, 1938–39–1953–58	67,000 00	
	3 % Dom. of Canada, 1941–1950–51	27,000 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	5,000 00	
	4½% Canadian National Railways, 1927–57 (Guaranteed)	19,000 00	
	4½% Province of Quebec Debentures, 1933–63	6,000 00	
	4½% Dom. of Canada, 1926–46	6,000 00	
	3½% Dom. of Canada, 1940–1948–52	15,000 00	
	5 % Canadian National Railways, 1924–54 (Guaranteed)	5,000 00	
	4½% Canadian National Railways, 1931–56 (Guaranteed)	10,000 00	
	3 % Dom. of Canada, 1942–1952–54	7,000 00	
	4½% Province of Quebec Debentures, 1925–1945–50	5,000 00	
	3 % Dom. of Canada Perpetuals, 1936	5,000 00	
	3½% Province of Quebec Debentures, 1941–1951–53	5,000 00	
			268,000 00
			$ 272,288 71

APPENDIX No. 9

Saint John Pilots' Pension Fund

In Account with the Dominion of Canada

1942			
April 1	—Balance from March 31, 1942		$ 88,404 37
	Receipts from April 1, 1942 to March 31, 1943		5,025 28
	Interest credited on cash balance		69 69
	Interest on bonds—		
	4 % Dom. of Canada, 1932–1947–52	$ 40 00	
	3½% Dom. of Canada, 1934–1944–49	35 00	
	4½% Dom. of Canada, 1931–1946–56	45 00	
	4½% Dom. of Canada, 1931–1948–58	45 00	
	4½% Dom. of Canada, 1931–1949–59	517 50	
	3 % Canadian National Railways, 1935–44 (Guaranteed)	90 00	
	3½% Dom. of Canada, 1936–1956–66	97 50	
	3 % Dom. of Canada, 1935–1950–55	30 00	
	3 % Dom. of Canada, 1938–39–1953–58	510 00	
	3 % Dom. of Canada, 1941–1950–51	270 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	30 00	
	4½% Dom. of Canada, 1926–46	697 50	
	3½% Dom. of Canada, 1940–1948–52	48 75	
	5½% Province of New Brunswick, 1920–45	852 50	
	3 % Dom. of Canada, 1942–1952–54	90 00	
	3 % Dom. of Canada Perpetuals, 1936	30 00	
			3,428 75
			$ 96,928 09
	Less—Pensions to Pilots and Widows		4,334 78
			$ 92,593 31

Gain for year—$4,188.94

1943			
March 31	—Cash on deposit with Government		$ 3,593 31
	Bonds held by Government as under—		
	4 % Dom. of Canada, 1932–1947–52	$ 1,000 00	
	3½% Dom. of Canada, 1934–1944–49	1,000 00	
	4½% Dom. of Canada, 1931–1946–56	1,000 00	
	4½% Dom. of Canada, 1931–1948–58	1,000 00	
	4½% Dom. of Canada, 1931–1949–59	11,500 00	
	3 % Canadian National Railways, 1935–44 (Guaranteed)	3,000 00	
	3 % Dom. of Canada, 1942–1953–56	3,000 00	
	3½% Dom. of Canada, 1936–1956–66	3,000 00	
	3 % Dom. of Canada, 1935–1950–55	1,000 00	
	3 % Dom. of Canada, 1938–39–1953–58	17,000 00	
	3 % Dom. of Canada, 1941–1950–51	9,000 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	1,000 00	
	4½% Dom. of Canada, 1926–46	15,500 00	
	3½% Dom. of Canada, 1940–1948–52	1,500 00	
	5½% Province of New Brunswick, 1920–45	15,500 00	
	3 % Dom. of Canada, 1942–1952–54	3,000 00	
	3 % Dom. of Canada Perpetuals, 1936	1,000 00	
			89,000 00
			$ 92,593 31

APPENDIX No. 10

Sydney Pilots' Pension Fund

In Account with the Dominion of Canada

1942			
April 1	—Balance from March 31, 1942		$ 122,527 75
	Receipts from April 1, 1942 to March 31, 1943		13,849 14
	Interest credited on cash balance		88 52
	Interest on bonds—		
	4 % Dom. of Canada, 1932–1947–52	$ 80 00	
	3½% Dom. of Canada, 1934–1944–49	52 50	
	4½% Dom. of Canada, 1931–1946–56	45 00	
	4½% Dom. of Canada, 1931–1948–58	90 00	
	4½% Dom. of Canada, 1931–1949–59	508 50	
	3 % Canadian National Railways, 1935–44 (Guaranteed)	120 00	
	3 % Dom. of Canada, 1935–1950–55	150 00	
	3 % Dom. of Canada, 1938–39–1953–58	720 00	
	3 % Dom. of Canada, 1941–1950–51	420 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	60 00	
	4½% Dom. of Canada, 1926–46	1,530 00	
	3½% Dom. of Canada, 1940–1948–52	97 50	
	3 % Dom. of Canada, 1942–1952–54	450 00	
	3 % Dom. of Canada Perpetuals, 1936	60 00	
			4,383 50
			$ 140,848 91
	Less—Pensions to Pilots and Widows		7,989 68
			$ 132,859 23

Gain for year—$10,331.48

1943			
March 31	—Cash on deposit with Government		$ 4,059 23
	Bonds held by Government as under—		
	4 % Dom. of Canada, 1932–1947–52	$ 2,000 00	
	3½% Dom. of Canada, 1934–1944–49	1,500 00	
	4½% Dom. of Canada, 1931–1946–56	1,000 00	
	4½% Dom. of Canada, 1931–1948–58	2,000 00	
	4½% Dom. of Canada, 1931–1949–59	11,300 00	
	3 % Canadian National Railways, 1935–44 (Guaranteed)	4,000 00	
	3 % Dom. of Canada, 1942–1953–56	8,000 00	
	3 % Dom. of Canada, 1935–1950–55	5,000 00	
	3 % Dom. of Canada, 1938–39–1953–58	24,000 00	
	3 % Dom. of Canada, 1941–1950–51	14,000 00	
	3 % Canadian National Railways, 1934–1945–50 (Guaranteed)	2,000 00	
	4½% Dom. of Canada, 1926–46	34,000 00	
	3½% Dom. of Canada, 1940–1948–52	3,000 00	
	3 % Dom. of Canada, 1942–1952–54	15,000 00	
	3 % Dom. of Canada Perpetuals, 1936	2,000 00	
			128,800 00
			$ 132,859 23

APPENDIX No. 11

RECOINAGE STATEMENT

—	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount recoined, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
SILVER COIN						
Total to March 31, 1942	9,130,987 25	9,038,695 40	9,601,228 32	96,072 70	718,404 81	25,839 15
April 1, 1942, to March 31, 1943	83,268 65	81,040 86	116,072 57	.....	9,192 56	Nil.
	9,214,255 90	9,119,736 26	9,717,300 89	96,072 70	727,597 37	Nil.
BRONZE COIN						
Total to March 31, 1942	205,786 79	202,432 29	350,593 76	12 33	148,173 80	Nil.
April 1, 1942, to March 31, 1943	7,762 24	7,633 55	13,011 05	.....	5,377 50	Nil.
	213,549 03	210,065 84	363,604 81	12 33	153,551 30	Nil.

APPENDIX No. 12

COINAGE ISSUED

Denomination	Total to March 31, 1942	Total from April 1, 1942, to March 31, 1943	Total to March 31, 1943
	$ cts.	$ cts.	$ cts.
Gold:—			
$5.00	1,388,060 00	.....	1,388,060 00
10.00	3,480,360 00	.....	3,480,360 00
	4,868,420 00	.....	4,868,420 00
Silver:—			
$1.00	2,285,852 00	.....	2,285,852 00
0.50	6,206,818 00	1,170,000 00	7,376,818 00
0.25	21,523,703 25	2,280,000 00	23,803,703 25
0.20	210,000 00	.....	210,000 00
0.10	13,404,544 00	1,366,000 00	14,770,544 00
0.05	6,018,802 00	.....	6,018,802 00
	49,649,719 25	4,816,000 00	54,465,719 25
Nickel	4,521,200 00	336,575 50	4,857,775 50
Tombac	.....	339,924 50	339,924 50
Bronze	4,878,835 00	847,800 00	5,726,635 00

APPENDIX No. 13

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1943

See Appendix	—	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1943	Guarantees Outstanding as at March 31, 1943
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COMPANIES AND CANADIAN GOVERNMENT RAILWAYS—					
13A	*Land Grants* (Number of acres)	5,728,192				
	Cash Contributions—					
13B	Cash Subsidies	$ 44,179,077 92		$ 44,179,077 92		
13C	Capital and Construction Expenditures	377,885,131 95			$ 377,885,131 95	
13D	Deficits and Operating Expenditures	489,492,718 66		489,492,718 66		
	Totals	$ 911,556,928 53		$533,671,796 58	$ 377,885,131 95	
	Loans and Advances—					
13E	Loans for Capital Expenditures and Deficits	$ 733,592,151 86	$ 89,731,593 60	$345,017,676 09	$ 298,842,882 17	
13F	Loan for Betterment of and Repairs to Railway Equipment	1,183,592 65	1,183,592 65			
13G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement	39,047,038 73	4,569,801 99		34,477,236 74	
13H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program	1,183,639,438 57	658,674,969 80		524,964,468 77	
	Totals	$1,957,462,221 81	$ 754,159,958 04	$345,017,676 09	$ 858,284,587 68	
13I	*Stock Purchased*	*(a)*$10,000,000 00			*(b)*$18,000,000 00	
	Guarantees—					
13J	Loans Guaranteed as to Principal and Interest by Dominion Government	$1,264,515,436 55	$ 588,557,940 47			$ 675,957,496 08
13K	Loans Guaranteed as to Interest only by Dominion Government	216,207,141 67	205,701,458 60			10,505,683 07
	Totals	$1,480,722,578 22	$ 794,259,399 07			$ 686,463,179 15
13L	*Sundry Assistance*	$ 58,317,823 67		$ 41,424,103 48	$ 16,893,720 19	

APPENDIX No. 13—Concluded

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE DOMINION OF CANADA TO MARCH 31, 1943—*Concluded*

See Appendix	——	Original Amount of Grant, Contribution, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstanding in Public Accounts as at March 31, 1943	Guarantees Outstanding as at March 31, 1943
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COMPRISED IN THAT SYSTEM—					
13A	*Land Grants* (number of acres)	32,848,477				
	Cash Contributions—					
13B	Cash Subsidies	$ 24,175,757 91		$ 24,175,757 91		
13C	Capital and Construction Expenditures	63,452,118 34			$ 63,452,118 34	
13D	Operating Expenditures	−90,128 31		−90,128 31		
	Totals	$ 87,537,747 94		$ 24,085,629 60	$ 63,452,118 34	
	Loans and Advances—					
13E	Loans for Capital Expenditures, and to Assure Dividends during construction	$ 29,465,512 00	*(c)* $29,031,612 00		$ 433,900 00	
13F	Loan for Betterment of and Repairs to Railway Equipment	1,270,000 00	1,270,000 00			
13G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement	15,681,489 64	15,681,489 64			
13H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program	8,501,922 71	6,054,700 00		2,447,222 71	
	Totals	$ 54,918,924 35	$ 52,037,801 64		$ 2,881,122 71	
	Guarantees—					
13J	Loans Guaranteed as to Principal and Interest by Dominion Government	$ 75,000,000 00	$ 75,000,000 00			
13L	*Sundry Assistance*	$ 2,383,042 81		$ 2,383,042 81		
	OTHER RAILWAYS—					
	Cash Contributions—					
13B	Cash Subsidies	$ 7,760,385 26		$ 7,760,385 26		
13C	Capital and Construction Expenditures	47,344,595 58			$ 47,344,595 58	
13D	Deficits and Operating Expenditures	2,440,528 33		2,440,528 33		
	Totals	$ 57,571,975 72		10,200,913 59	$ 47,371,062 13	

13M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest, however, was never taken into the accounts of the Dominion but interest amounting to $530,832,597.67 was shown on the books of the Railway. The total amount of interest calculated up to December 31, 1936 was $574,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railways Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Dominion in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix 13I).

(c) Of this amount $7,330,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to guarantee a dividend of 3 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix 13E, Page 91).

APPENDIX No. 13A

LAND GRANTS

—	Authority	Number of Acres
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—		
Canadian Northern Railway Company	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
Canadian Pacific Railway Company and Other Companies now comprised in that System—		
Alberta Railway and Irrigation Company	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch	Chapter 6, 1894	200,320
Great Northwest Central Railway Company	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company	Chapter 6, 1894	98,880
		32,848,477
Grand Total		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.
(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at $1.50 per acre and amounted to $10,189,521.33 (See Appendix 13E).
(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX No. 13B

Cash Subsidies

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—				
Atlantic and Lake Superior Railway	Chap. 7, 1901	1901–02	14,800 00	
		1902–03	52,353 98	
		1903–04	37,000 00	
		1904–05	42,336 86	
		1914–15	18,449 17	
		1923–24	−1,521 82	
				163,418 19
Atlantic, Quebec and Western Railway	Chap. 57, 1903	1907–08	64,000 00	
	Chap. 51, 1910	1908–09	92,672 00	
		1909–10	208,896 00	
		1910–11	31,334 40	
		1911–12	91,279 60	
		1912–13	414,618 00	
				902,800 00
Baie des Chaleurs Railway, Quebec	Chap. 25, 1883	1886–87	250,000 00	
	Chap. 8, 1884	1887–88	50,300 00	
	Chap. 3, 1889	1888–89	75,200 00	
		1889–90	148,675 00	
		1893–94	95,825 00	
				620,000 00
Bay of Quinte Railway	Chap. 7, 1889	1902–03	19,200 00	
	Chap. 43, 1906	1903–04	49,920 00	
		1906–07	72,602 45	
				141,722 45
Beauharnois Junction Railway	Chap. 24, 1887	1888–89	54,650 00	
	Chap. 2, 1893	1889–90	4,250 00	
		1895–96	3,500 00	
				62,400 00
Belleville and North Hastings Railway	Chap. 59, 1885	1888–89	21,888 00	
	Chap. 10, 1886			
				21,888 00
Brockville, Westport and Sault Ste. Marie Railway	Chap. 59, 1885	1888–89	45,000 00	
	Chap. 8, 1891	1890–91	47,400 00	
	Chap. 4, 1894	1891–92	12,800 00	
	Chap. 43, 1906	1906–07	35,600 00	
				140,800 00
Buctouche and Moncton Railway	Chap. 10, 1886	1886–87	40,480 00	
	Chap. 24, 1887	1887–88	20,573 57	
	Chap. 5, 1892	1889–90	4,366 00	
		1890–91	1,600 43	
		1893–94	34,580 00	
				101,600 00
Canada Atlantic Railway	Chap. 59, 1885	1885–86	48,480 00	
	Chap. 10, 1886	1886–87	44,384 00	
	Chap. 24, 1887	1888–89	9,491 20	
		1889–90	149,812 00	
		1890–91	30,188 00	
				282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway	Chap. 25, 1883	1885–86	128,000 00	
	Chap. 8, 1884	1886–87	18,200 00	
	Chap. 59, 1885	1887–88	159,400 00	
	Chap. 10, 1886	1888–89	6,300 00	
	Chap. 4, 1894	1889–90	100 00	
	Chap. 7, 1899	1891–92	24,439 84	
		1894–95	30,400 00	
		1899–1900	8,000 00	
				374,839 84

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Canadian Northern Quebec Railway—formerly Great Northern Railway, Quebec	Chap. 8, 1884	1884–85	25,088 00	
		1889–90	20,000 00	
	Chap. 8, 1891	1880–91	9,500 00	
		1891–92	24,100 00	
	Chap. 2, 1893	1894–95	32,000 00	
	Chap. 4, 1894	1895–96	32,000 00	
	Chap. 4, 1897	1898–99	32,000 00	
	Chap. 8, 1900	1900–1901	345,323 11	
	Chap. 34, 1904	1902–03	37,777 20	
	Chap. 40, 1907	1907–08	256,870 40	
	Chap. 63, 1908	1908–09	55,449 60	
	Chap. 48, 1912	1909–10	164,172 29	
		1910–11	144,608 51	
		1911–12	86,468 03	
				1,265,357 14
Canadian Northern Alberta Railway	Chap. 7, 1912	1913–14	2,832,024 00	
	Chap. 10, 1913	1914–15	262,080 00	
		1918–19	25,896 00	
				3,120,000 00
Canadian Northern Ontario Railway	Chap. 57, 1903	1905–06	651,264 00	
		1906–07	420,608 00	
		1907–08	244,224 00	
		1908–09	556,864 00	
		1909–10	250,882 40	
	Chap. 40, 1907	1910–11	116,889 60	
	Chap. 63, 1908	1913–14	8,948,809 47	
	Chap. 10, 1913	1914–15	2,343,335 80	
		1915–16	495,604 83	
		1916–17	358,180 41	
		1917–18	80,963 37	
		1918–19	17,909 32	
				14,485,635 20
Canadian Northern Railway, Ont., Man., and N.W.T.	Chap. 4, 1897	1900–01	537,600 00	
	Chap. 7, 1899	1901–02	939,891 00	
	Chap. 8, 1900	1902–03	57,485 00	
		1903–04	374,156 00	
				1,909,132 00
Canadian Northern Pacific Railway	Chap. 9, 1912	1912–13	2,705,378 00	
		1913–14	2,520,281 00	
		1914–15	178,077 80	
		1915–16	244,889 57	
		1917–18	338,893 63	
				5,987,520 00
Canadian Northern Quebec Railway—formerly Châteauguay and Northern Railway	Chap. 8, 1900	1903–04	191,595 00	
	Chap. 57, 1903	1905–06	116,000 00	
	Chap. 34, 1904	1906–07	84,224 75	
				391,819 75
Cape Breton Extension Railway	Chap. 5, 1894	1902–03	65,280 00	
	Chap. 7, 1899	1903–04	117,120 00	
	Chap. 57, 1903	1909–10	14,400 00	
	Chap. 63, 1908			
				196,800 00
Caraquet Railway, New Brunswick	Chap. 25, 1883	1884–85	32,000 00	
	Chap. 8, 1884	1885–86	76,800 00	
	Chap. 24, 1887	1886–87	61,200 00	
		1887–88	40,050 00	
		1888–89	13,950 00	
				224,000 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Central Ontario Railway	Chap. 2, 1893	1900–01	67,200 00	
	Chap. 7, 1899	1907–08	76,861 36	
	Chap. 40, 1907	1908–09	35,404 64	
		1910–11	24,601 32	
		1911–12	826 17	
		1913–14	969 30	
				205,862 79
Coast Line of Nova Scotia Railway (H. & S.W.)	Chap. 4, 1897	1897–98	90,400 00	
		1902–03	60,000 00	
		1903–04	9,600 00	
				160,000 00
Drummond County Railway, Quebec	Chap. 24, 1887	1887–88	15,057 00	
	Chap. 3, 1889	1888–89	13,815 00	
	Chap. 2, 1890	1889–90	12,428 00	
	Chap. 5, 1892	1890–91	136,000 00	
	Chap. 4, 1894	1891–92	5,105 00	
		1892–93	13,435 00	
		1894–95	92,096 00	
		1898–99	136,000 00	
				423,936 00
East Richelieu Valley Railway (Q.M. & S.)	Chap. 4, 1897	1898–99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway	Chap. 40, 1907	1907–08	91,200 00	91,200 00
Elgin, Petitcodiac and Havelock Railway	Chap. 25, 1883	1885–86	38,400 00	
	Chap. 3, 1888	1891–92	44,252 82	
				82,652 82
Fredericton and St. Mary's Bridge Company	Chap. 3, 1889	1888–89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge	Chap. 4, 1897	1897–98	131,268 52	
	Chap. 12, 1898	1898–99	68,331 05	
	Chap. 8, 1900	1899–1900	72,028 68	
		1900–01	228,371 75	
				500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway	Chap. 2, 1893	1894–95	39,744 00	39,744 00
Grand Trunk Pacific Railway	Chap. 63, 1908	1908–09	367,249 00	
		1909–10	550,551 96	
		1910–11	302,679 04	
				1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.)	Chap. 24, 1887	1886–87	19,200 00	
	Chap. 2, 1890	1890–91	16,300 00	
	Chap. 8, 1891	1891–92	4,845 00	
				40,345 00
Gulf Shore Railway, New Brunswick	Chap. 4, 1894	1896–97	28,635 05	
	Chap. 4, 1897	1897–98	25,064 15	
				53,699 20
Halifax and Southwestern Railway	Chap. 57, 1903	1903–04	185,422 00	
	Chap. 43, 1906	1904–05	291,842 00	
		1905–06	176,512 00	
		1906–07	268,107 20	
		1907–08	316,567 73	
				1,238,450 93
International Railway, N.B., formerly Restigouche and Western	Chap. 5, 1892	1898–99	32,000 00	
	Chap. 4, 1894	1899–1900	14,930 00	
	Chap. 7, 1901	1903–04	30,208 00	
	Chap. 63, 1908	1905–06	50,070 07	
	Chap. 51, 1910	1906–07	51,200 00	
		1908–09	189,849 60	
		1909–10	187,494 40	
		1910–11	169,536 00	
		1915–16	791 93	
				726,080 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Inverness Railway and Coal Company	Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	1900–01 1901–02 1902–03 1903–04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97
Irondale, Bancroft and Ottawa Railway	Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	1886–87 1892–93 1893–94 1894–95 1896–97	15,000 00 17,000 00 32,000 00 32,000 00 48,000 00	144,000 00
Kingston, Napanee and Western Railway	Chap. 25, 1883 Chap. 10, 1883 Chap. 24, 1887 Chap. 5, 1892	1883–84 1884–85 1889–90 1890–91 1892–93 1893–94	32,000 00 57,600 00 95,744 00 7,600 00 1,856 00 13,932 80	208,732 80
Lower Laurentian Railway—Great Northern	Chap. 24, 1887 Chap. 8, 1891	1886–87 1887–88 1890–91 1891–92	64,430 00 28,383 00 32,003 00 92,784 00	217,600 00
Liverpool and Milton Railway (H. & S.W.)	Chap. 40, 1907	1910–11	32,000 00	32,000 00
Lotbinière and Megantic Railway	Chap. 5, 1892 Chap. 4, 1894	1893–94 1894–95 1896–97	35,200 00 38,400 00 22,400 00	96,000 00
Magnetawan River Railway, Ontario	Chap. 7, 1901	1902–03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.)	Chap. 57, 1903	1904–05 1905–06 1906–07	47,789 00 50,303 80 27,667 20	125,760 00
Montfort Colonization Railway—Great Northern	Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	1893–94 1894–95 1897–98 1898–99	32,000 00 35,200 00 35,840 00 64,400 00	167,440 00
Montreal and Champlain Junction Railway	Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	1885–86 1887–88 1888–89 1889–90 1892–93	30,000 00 16,400 00 36,700 00 5,400 00 15,100 00	103,600 00
Montreal and Province Line Railway	Chap. 7, 1901	1901–02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.)	Chap. 59, 1885 Chap. 2, 1890	1885–86 1886–87 1889–90 1890–91	64,972 00 4,950 00 6,719 50 17,116 07	93,757 57
New Brunswick and Prince Edward Island Railway	Chap. 59, 1885	1886–87 1887–88	97,440 00 16,000 00	113,440 00
New Glasgow Iron, Coal and Railway Company	Chap. 5, 1892	1892–93 1893–94 1895–96	32,945 84 5,454 16 1,440 00	39,840 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Con.				
Northern and Pacific Junction Railway	Chap. 14, 1882	1884–85	154,440 00	
	Chap. 25, 1883	1885–86	1,051,590 00	
	Chap. 3, 1889	1886–87	78,370 00	
	Chap. 2, 1890	1889–90	35,000 00	
		1890–91	600 00	
				1,320,000 00
Nova Scotia Central Railway (H. & S.W.)	Chap. 24, 1887	1889–90	219,100 00	
	Chap. 3, 1888	1890–91	3,300 00	
	Chap. 2, 1893	1891–92	8,300 00	
		1898–99	4,500 00	
				235,200 00
Ontario, Belmont and Northern Railway -Marmora Railway and Mining Co	Chap. 2, 1893	1896–97	30,720 00	
				30,720 00
Oshawa Railway and Navigation Company	Chap. 2, 1893	1895–96	22,400 00	
				22,400 00
Ottawa, Arnprior and Parry Sound Railway	Chap. 5, 1892	1893–94	101,120 00	
	Chap. 4, 1897	1894–95	249,280 00	
	Chap. 7, 1899	1895–96	80,000 00	
		1897–98	327,232 00	
		1898–99	22,080 00	
				779,712 00
Parry Sound Colonization Railway	Chap. 10, 1886	1891–92	30,400 00	
	Chap. 3, 1889	1892–93	28,820 00	
	Chap. 2, 1893	1894–95	68,780 00	
		1895–96	24,800 00	
				152,800 00
Pembroke Southern Railway	Chap. 4, 1897	1899–1900	64,000 00	
				64,000 00
Port Arthur, Duluth and Western Railway	Chap. 3, 1888	1890–91	87,000 00	
	Chap. 2, 1890	1891–92	70,075 00	
	Chap. 5, 1892	1892–93	114,125 00	
				271,200 00
Quebec Bridge Company	Chap. 7, 1899	1900–01	74,570 00	
	Chap. 8, 1900	1901–02	167,430 00	
		1902–03	132,353 33	
				374,353 33
Quebec and Lake St. John Railway	Chap. 14, 1882	1883–84	32,000 00	
	Chap. 25, 1883	1884–85	37,027 60	
	Chap. 58, 1885	1885–86	186,745 00	
	Chap. 10, 1886	1886–87	202,219 00	
	Chap. 24, 1887	1887–88	232,013 00	
	Chap. 3, 1888	1888–89	19,911 00	
	Chap. 3, 1889	1889–90	38,440 00	
	Chap. 2, 1890	1890–91	70,350 00	
	Chap. 8, 1891	1891–92	26,222 73	
	Chap. 5, 1892	1892–93	76,471 77	
	Chap. 2, 1893	1893–94	81,600 00	
	Chap. 4, 1894	1895–96	3,744 00	
	Chap. 7, 1899	1905–06	86,016 00	
	Chap. 57, 1903	1906–07	67,712 00	
	Chap. 51, 1910	1907–08	73,472 00	
		1911–12	27,520 00	
				1,261,463 50
Quebec and Saguenay Railway	Chap. 48, 1912	1911–12	104,992 00	
		1912–13	27,641 60	
		1913–14	116,167 68	
				248,801 28
South Norfolk Railway	Chap. 24, 1887	1888–89	54,400 00	
				54,400 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian National Railway System, etc.—Conc.				
South Shore Railway (Q.M. & S.)	Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	1899–1900	30,890 19	
		1900–01	88,400 00	
		1903–04	80,494 16	
		1904–05	3,456 46	
		1908–09	43,414 55	
		1909–10	184,320 00	
		1910–11	60,000 00	
		1911–12	23,835 70	
		1917–18	14,630 94	
				529,442 00
St. Catharines and Niagara Central Railway	Chap. 24, 1887	1888–89	26,640 00	
		1890–91	11,760 00	
				38,400 00
St. Clair Frontier Tunnel Company	Chap. 3, 1889	1889–90	173,000 00	
		1890–91	143,400 00	
		1891–92	58,600 00	
				375,000 00
Saint John and Quebec Railway	Chap. 48, 1912 Chap. 46, 1913	1912–13	174,120 96	
		1913–14	364,617 42	
		1914–15	59,581 32	
		1917–18	285,916 81	
		1919–20	121,665 91	
				1,005,902 42
St. Martin's Railway	Chap. 3, 1888	1891–92	83,612 54	
				83,612 54
Thousand Islands Railway	Chap. 3, 1889 Chap. 5, 1892 Chap. 8, 1900	1889–90	10,400 00	
		1893–94	14,000 00	
		1901–02	5,440 00	
				29,840 00
United Counties Railway (Q.M. & S.)	Chap. 2, 1893 Chap. 4, 1894	1893–94	88,973 00	
		1894–95	42,728 15	
		1895–96	52,926 85	
		1896–97	2,700 00	
		1897–98	1,488 00	
				188,816 00
Waterloo Junction Railway	Chap. 2, 1890	1891–92	32,800 00	
				32,800 00
York and Carleton Railway	Chap. 4, 1894 Chap. 40, 1907	1901–02	18,336 00	
		1907–08	14,560 00	
				32,896 00
				44,179,077 92
Canadian Pacific Railway Company and Other Companies now comprised in that System—				
Alberta Central Railway	Chap. 46, 1913	1913–14	119,712 00	
		1914–15	209,768 00	
		1915–16	75,000 00	
				404,480 00
Algoma Eastern Railway—Manitoulin and North Shore Railway	Chap. 5, 1892 Chap. 4, 1894 Chap. 57, 1903 Chap. 48, 1911	1902–03	32,000 00	
		1910–11	68,638 72	
		1912–13	254,089 40	
		1913–14	179,897 01	
		1914–15	13,022 87	
				547,648 00
Atlantic and Northwestern Railway	Chap. 8, 1884 Chap. 58, 1885	1889–90	186,600 00	
		1890–91	186,600 00	
		1891–92	186,600 00	
		1892–93	186,600 00	
		1893–94	186,600 00	
		1894–95	186,600 00	
		1895–96	186,600 00	
		1896–97	186,600 00	
		1897–98	186,600 00	
		1898–99	186,600 00	

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Con.				
		1899–1900	186,600 00	
		1900–01	186,600 00	
		1901–02	186,600 00	
		1902–03	186,600 00	
Atlantic and Northwestern Railway—*Conc.*.....	Chap. 8, 1884 / Chap. 58, 1885	1903–04	186,600 00	
		1904–05	186,600 00	
		1905–06	186,600 00	
		1906–07	186,600 00	
		1907–08	186,600 00	
		1908–09	186,600 00	
				3,732,000 00
		1897–98	453,750 00	
		1898–99	2,322,500 00	
Canadian Pacific Railway—Crow's Nest Pass...	Chap. 5, 1897	1899–1900	340,000 00	
		1900–01	205,524 00	
		1901–02	22,946 00	
		1902–03	60,000 00	
				3,404,720 00
Canadian Pacific Railway—Dyment Branch.....	Chap. 8, 1900	1902–03	22,336 00	22,336 00
Canadian Pacific Railway—Edmonton Bridge....	Chap. 48, 1912	1913–14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River ..	Chap. 46, 1913	1915–16	80,032 00	80,032 00
		1902–03	42,771 00	
Canadian Pacific Railway—Kootenay and Arrowhead.....	Chap. 7, 1901 / Chap. 34, 1904	1903–04	17,842 85	
		1904–05	4,176 15	
		1905–06	89,076 00	
				153,866 00
		1909–10	303,360 00	
Canadian Pacific Railway—Moose Jaw Northwesterly.....	Chap. 63, 1908 / Chap. 46, 1913	1911–12	78,432 00	
		1913–14	103,682 27	
				485,474 27
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913–14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch	Chap. 57, 1903	1903–04	378,624 00	
		1904–05	56,576 00	
				435,200 00
Canadian Pacific Railway—Pipestone Branch....	Chap. 7, 1899	1900–01	92,800 00	
		1901–02	67,200 00	
				160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	1894–95	28,000 00	
		1896–97	52,000 00	
				80,000 00
Canadian Pacific Railway—Selkirk Branch	Chap. 7, 1901	1902–03	83,200 00	83,200 00
Canadian Pacific Railway—Staynerville Branch.	Chap. 40, 1907	1906–07	9,600 00	
		1907–08	3,424 00	
				13,024 00
adian Pacific Railway—Teulon to Icelandic River..	Chap. 43, 1906 / Chap. 48, 1912	1909–10	30,800 00	
		1912–13	81,200 00	
				112,000 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Canadian Pacific Railway—Waskada Branch	Chap. 8, 1900	1902-03	50,480 00	
		1903-04	13,520 00	
				64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli	Chap. 63, 1908	1911-12	30,176 00	
		1912-13	4,346 43	
				34,522 43
Cap de la Madeleine Railway	Chap. 4, 1894	1896-97	7,424 00	
				7,424 00
Central Railway, New Brunswick	Chap. 3, 1889	1890-91	75,639 00	
	Chap. 2, 1890	1898-99	66,761 00	
				142,400 00
Columbia and Kootenay Railway	Chap. 2, 1890	1891-92	88,800 00	
	Chap. 5, 1892			88,800 00
Cornwallis Valley Railway, Nova Scotia	Chap. 24, 1887	1890-91	42,670 00	
	Chap. 3, 1889	1891-92	2,130 00	
				44,800 00
Dominion Lime Company	Chap. 24, 1887	1887-88	11,840 00	
		1888-89	3,520 00	
				15,360 00
Esquimalt and Nanaimo Railway	Chap. 6, 1884	1885-86	422,520 00	
	Chap. 51, 1910	1886-87	327,480 00	
	Chap. 48, 1912	1912-13	365,440 00	
		1914-15	405,120 00	
				1,520,560 00
Fredericton and Grand Lake Coal and Railway Company	Chap. 48, 1912	1912-13	104,996 04	
		1914-15	111,579 96	
				216,576 00
Guelph Junction Railway	Chap. 24, 1887	1888-89	46,000 00	
				46,000 00
Hereford Railway, Quebec	Chap. 10, 1886	1888-89	63,900 00	
	Chap. 3, 1889	1889-90	91,300 00	
				155,200 00
International Railway, Quebec	Chap. 25, 1883	1883-84	144,000 00	
	Chap. 2, 1890	1887-88	8,960 00	
		1889-90	3,840 00	
				156,800 00
Kettle Valley Railway	Chap. 43, 1906	1907-08	97,771 52	
	Chap. 48, 1912	1911-12	148,800 00	
	Chap. 46, 1913	1912-13	107,138 40	
		1913-14	699,389 60	
		1914-15	369,497 28	
		1915-16	460,691 49	
		1916-17	290,902 43	
				2,174,190 72
Kingston and Pembroke Railway	Chap. 3, 1884	1884-85	48,000 00	
				48,000 00
Kootenay Central Railway	Chap. 51, 1910	1914-15	1,065,856 00	
	Chap. 48, 1912			1,065,856 00
Lake Erie and Northern Railway	Chap. 48, 1912	1913-14	135,129 60	
		1916-17	185,062 40	
				320,192 00
Lake Temiskaming Colonization Railway	Chap. 59, 1885	1886-87	14,400 00	
	Chap. 10, 1886	1887-88	3,000 00	
	Chap. 24, 1887	1888-89	9,000 00	
	Chap. 3, 1889	1889-90	26,360 00	
	Chap. 2, 1890	1894-95	233,198 95	
	Chap. 5, 1892	1895-96	17,900 75	
	Chap. 4, 1894	1896-97	6,476 25	
				310,335 95

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Lindsay, Bobcaygeon and Pontypool Railway	Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	1904–05	185,173 06	185,173 06
Massawippi Valley Railway	Chap. 7, 1899	1900–01	5,376 00	5,376 00
Midland Railway, Nova Scotia	Chap. 7, 1899	1900–01	170,264 00	
		1902–03	190,186 30	
		1903–04	1,750 00	
		1906–07	4,967 70	
		1907–08	31,892 40	399,060 40
Montreal and Lake Maskinonge Railway	Chap. 10, 1886 Chap. 2, 1890	1888–89	19,700 00	
		1889–90	20,080 00	
		1890–91	1,500 00	41,280 00
Montreal and Ottawa Railway	Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891 Chap. 4, 1894	1890–91	49,960 00	
		1893–94	23,640 00	
		1896–97	32,000 00	
		1897–98	40,000 00	
		1898–99	46,400 00	192,000 00
Montreal and Western Railway	Chap. 2, 1890	1890–91	76,143 00	
		1891–92	32,253 00	
		1892–93	133,388 00	
		1893–94	119,486 00	361,270 00
Nakusp and Slocan Railway	Chap. 4, 1894	1894–95	117,760 00	117,760 00
New Brunswick Coal and Railway Company	Chap. 7, 1901	1903–04	48,000 00	48,000 00
Nicola, Kamloops and Similkameen Coal and Railway Co	Chap. 57, 1903 Chap. 40, 1907	1905–06	110,592 00	
		1907–08	190,208 00	300,800 00
Northern Colonization Railway	Chap. 7, 1899	1903–04	58,384 00	
		1905–06	75,376 00	
		1908–09	68,320 00	
		1909–10	153,120 00	355,200 00
North Shore Railway	Chap. 58, 1885	1885–86	530,000 00	530,000 00
Orford Mountain Railway	Chap. 2, 1890 Chap. 7, 1899 Chap. 40, 1907	1891–92	32,000 00	
		1893–94	52,800 00	
		1904–05	38,250 00	
		1905–06	45,764 50	
		1907–08	24,128 00	
		1912–13	9,984 00	202,926 50
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry	Chap. 3, 1889 Chap. 2, 1893 Chap. 4, 1897 Chap. 7, 1901 Chap. 43, 1906	1890–91	87,582 00	
		1891–92	38,790 00	
		1892–93	104,380 00	
		1893–94	53,376 00	
		1901–02	8,192 00	
		1903–04	118,368 00	
		1907–08	4,243 20	414,931 20
Pontiac, Pacific Junction Railway	Chap. 8, 1884 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	1884–85	49,090 00	
		1885–86	41,000 00	
		1886–87	60,580 00	
		1887–88	24,158 00	
		1894–95	18,750 00	193,578 00

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Canadian Pacific Railway Company, etc.—Conc.				
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge	Chap. 4, 1897 Chap. 5, 1900	1900–01	212,500 00	212,500 00
Province of Quebec—North Shore Railway	Chap. 8, 1884	1895–96	2,394,000 00	2,394,000 00
Quebec Central Railway	Chap. 8, 1884	1885–86	60,342 00	
	Chap. 2, 1890	1895–96	288,000 00	
	Chap. 4, 1894	1907–08	55,638 69	
	Chap. 43, 1906	1910–11	129,320 61	
	Chap. 63, 1908	1912–13	8,575 00	
	Chap. 48, 1912	1915–16	43,161 60	585,038 90
Shuswap and Okanagan Valley Railway	Chap. 3, 1889	1891–92	162,260 00	
		1893–94	640 00	
		1894–95	300 00	163,200 00
Southampton Railway	Chap. 48, 1912	1912–13	48,442 88	
		1913–14	32,837 12	81,280 00
St. Mary's River Railway—N.W.T.	Chap. 8, 1900	1900–01	75,000 00	
	Chap. 57, 1903	1903–04	40,960 00	
		1904–05	32,134 00	148,094 00
St. Mary's and Western Ontario Railway	Chap. 63, 1908	1908–09	67,344 00	
		1911–12	365 00	67,709 00
St. Maurice Valley Railway	Chap. 63, 1908	1908–09	112,640 00	
		1910–11	60,480 00	173,120 00
St. Stephen and Milltown Railway	Chap. 2, 1893	1895–96	9,635 89	
	Chap. 4, 1897	1897–98	5,212 11	14,848 00
Thessalon and Northern Railway	Chap. 63, 1908	1911–12	6,112 00	6,112 00
Tillsonburg, Lake Erie and Pacific Railway	Chap. 4, 1894	1895–96	51,200 00	
	Chap. 4, 1897	1898–99	10,912 00	
	Chap. 57, 1903	1899–1900	7,159 48	
	Chap. 40, 1907	1902–03	44,160 00	
	Chap. 48, 1912	1903–04	4,000 00	
	Chap. 46, 1913	1913–14	32,640 00	150,071 48
Tobique Valley Railway	Chap. 2, 1890 Chap. 8, 1891	1891–92	73,000 00	
	Chap. 5, 1892	1892–93	41,674 46	
	Chap. 4, 1894	1893–94	19,341 54	134,016 00
Toronto, Grey and Bruce Railway	Chap. 10, 1886	1887–88	14,656 00	14,656 00
Vancouver and Lulu Island Railway	Chap. 63, 1908	1911–12	61,760 00	61,760 00
West Ontario and Pacific Railway	Chap. 10, 1836	1887–88	60,000 00	
	Chap. 2, 1890	1888–89	800 00	
		1889–90	189,200 00	
		1890–91	6,000 00	256,000 00
				24,175,757 91

APPENDIX No. 13B—Continued

CASH SUBSIDIES—*Continued*

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts	$ cts.
Other Railways—				
Albert Southern Railway, New Brunswick	Chap. 8, 1884	1886-87	1,000 00	
		1887-88	18,428 57	
	Chap. 3, 1888	1888-89	1,387 06	
		1890-91	10,684 37	
		1891-92	18,960 00	
				50,460 00
Algoma Central and Hudson Bay Railway		1901-02	380,624 00	
		1902-03	202,912 00	
	Chap. 7, 1899	1904-05	341,440 00	
	Chap. 8, 1900	1911-12	133,584 00	
	Chap. 7, 1901	1912-13	394,859 44	
	Chap. 48, 1911	1913-14	456,304 00	
		1914-15	138,980 56	
				2,048,704 00
Brantford, Waterloo and Lake Erie Railway	Chap. 24, 1887	1889-90	36,620 00	
	Chap. 4, 1894	1890-91	16,190 00	
		1895-96	4,790 00	
				57,600 00
Bruce Mines and Algoma Railway	Chap. 7, 1901			
	Chap. 57, 1903	1902-03	28,800 00	
	Chap. 34, 1904	1904-05	25,120 00	
				53,920 00
Canada and Gulf Terminal Railway	Chap. 63, 1908	1910-11	144,803 84	
	Chap. 48, 1912	1911-12	65,249 75	
				210,053 59
Central Railway of Canada, Quebec	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia	Chap. 24, 1887	1889-90	29,400 00	
		1890-91	10,450 00	
				39,850 00
Dominion Coal Co., Nova Scotia	Chap. 5, 1892	1894-95	32,000 00	
		1895-96	55,808 00	
				87,808 00
Edmonton, Dunvegan and British Columbia Railway	Chap. 46, 1913	1916 17	125,202 84	
	Chap. 29, 1916	1919-20	213,179 64	
				338,382 48
Erie and Huron Railway	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec	Chap. 51, 1910	1912-13	148,148 20	
	Chap. 48, 1912	1913-14	66,919 28	
		1914-15	16,158 72	
		1916-17	235 80	
				231,462 00
Harvey Branch Railway, New Brunswick	Chap. 24, 1887	1888-89	5,553 57	
	Chap. 4, 1894			
				5,553 57
Joggins Railway, Nova Scotia	Chap. 10, 1886	1887-88	26,138 78	
	Chap. 24, 1887	1889-90	9,761 22	
		1890-91	1,600 00	
				37,500 00
Klondyke Mines Railway	Chap. 40, 1907	1906-07	96,000 00	
		1907-08	101,184 00	
				197,184 00
Lake Erie, Essex and Detroit Railway	Chap. 4, 1887	1888-89	106,500 00	
		1889-90	11,900 00	
				118,400 00
Lake Erie and Detroit River Railway	Chap. 5, 1892	1893-94	220,331 00	
	Chap. 7, 1899	1901-02	137,120 00	
				357,451 00
L'Assomption Railway, Quebec	Chap. 10, 1886	1886-87	11,200 00	11,200 00

APPENDIX No. 13B—Concluded

CASH SUBSIDIES—*Concluded*

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			$ cts.	$ cts.
Other Railways—Concluded				
Leamington and St. Clair Railway	Chap. 59, 1885	1887–88	32,000 00	
	Chap. 24, 1887	1888–89	19,200 00	
				51,200 00
Maritime Coal and Railway Co	Chap. 63, 1908	1908–09	3,200 00	
				3,200 00
Minudie Coal Co., Nova Scotia	Chap. 57, 1903	1907–08	18,544 00	
				18,544 00
Napierville Junction Railway	Chap. 43, 1906	1907–08	173,440 00	
				173,440 00
North Shore Railway Co., Beersville Coal and Railway Co	Chap. 57, 1903	1904–05	20,736 00	
	Chap. 63, 1908	1908–09	6,880 00	
				27,616 00
Northern New Brunswick and Seaboard Railway Co	Chap. 46, 1913	1912–13	86,528 00	
		1913–14	21,632 00	
				108,160 00
Ottawa and New York Railway	Chap. 8, 1884	1897–98	33,600 00	
	Chap. 24, 1887	1898–99	138,784 00	
	Chap. 4, 1897	1900–01	90,000 00	
	Chap. 8, 1900			
				262,384 00
Phillipsburg Junction Railway and Quarry Co	Chap. 5, 1892	1893–94	18,688 00	
	Chap. 4, 1894	1894–95	2,912 00	
	Chap. 4, 1897	1899–1900	2,112 00	
	Chap. 7, 1899			
				23,712 00
Pontiac and Renfrew Railway	Chap. 3, 1889	1889–90	9,800 00	
		1890–91	3,800 00	
				13,600 00
Quebec, Montmorency and Charlevoix Railway	Chap. 3, 1889	1889–90	65,600 00	
	Chap. 2, 1893	1894–95	30,400 00	
				96,000 00
Schomberg and Aurora Railway	Chap. 8, 1900	1903–04	46,144 00	
	Chap. 7, 1901			
				46,144 00
St. Lawrence and Adirondack Railway	Chap. 2, 1890	1891–92	40,256 00	
	Chap. 5, 1892	1892–93	24,448 00	
	Chap. 4, 1897	1893–94	297 60	
		1897–98	84,480 00	
				149,481 60
St. Louis and Richibucto Railway	Chap. 8, 1884	1885–86	22,400 00	
				22,400 00
Temiskaming and Northern Ontario Railway	Chap. 53, 1913	1913–14	2,134,080 00	
				2,134,080 00
Témiscouata Railway	Chap. 14, 1882	1887–88	249,684 00	
	Chap. 58, 1885	1888–89	163,216 00	
	Chap. 3, 1888	1889–90	74,300 00	
	Chap. 2, 1890	1890–91	82,770 00	
	Chap. 5, 1892	1891–92	54,830 00	
		1892–93	21,150 00	
				645,950 00
				7,760,385 26
Grand Total				(a)76,115,221 09

(a) Total Cash Subsidies charged to Consolidated Fund.

APPENDIX No. 13C

Capital and Construction Expenditures

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—						
Intercolonial Railway System	B.N.A. Act	Prior to Confederation.	10,766,725 54			
	Appropriation Acts	1867–68	455,249 77			
	" "	1868–69	282,615 18			
	" "	1869–70	1,693,228 83			
	" "	1870–71	2,866,376 44			
	" "	1871–72	5,131,141 51			
	" "	1872–73	5,019,239 70			
	" "	1873–74	3,614,898 81			
	" "	1874–75	3,426,099 55			
	" "	1875–76	1,108,321 59			
	" "	1876–77	1,318,352 19			
	" "	1877–78	408,816 74			
	" "	1878–79	226,639 19			
	" "	1879–80	2,048,014 60			
	" "	1880–81	608,732 80			
	" "	1881–82	585,568 79			
	" "	1882–83	1,616,632 96			
	" "	1883–84	2,689,689 49			
	" "	1884–85	1,247,006 45			
	" "	1885–86	680,356 34			
	" "	1886–87	923,730 07			
	" "	1887–88	1,712,983 29			
	" "	1888–89	2,613,294 03			
	" "	1889–90	1,969,844 70			
	" "	1890–91	950,080 98			
	" "	1891–92	316,783 96			
	" "	1892–93	296,890 33			
	" "	1893–94	437,533 78			
	" "	1894–95	327,034 51			
	" "	1895–96	260,395 54			
	" "	1896–97	149,112 52			
	" "	1897–98	252,756 80			
	" "	1898–99	1,081,929 94			
	" "	1899–1900	3,255,348 29			
	" "	1900–01	3,633,836 57			
	" "	1901–02	4,626,841 05			
	" "	1902–03	2,254,266 68			
	" "	1903–04	1,879,566 29			

	" "	1904–05	4 737,621 93				
	" "	1905–06	3,765,170 90				
	" "	1906–07	1,473,907 66				
	" "	1907–08	4,369,737 71				
	" "	1908–09	3,874,480 22				
	" "	1909–10	1,278,409 45				
	" "	1910–11	763,833 14				
	" "	1911 12	1,710,448 56				
	" "	1912–13	2,391,987 53				
	" "	1913–14	4,329,999 88				
	" "	1914–15	6,663,676 65				
	" "	1915–16	7,635,050 25				
	" "	1916–17	4,490,472 56				
		1925–26	.....		46,063 27		
		1928–29	.....		7,990,740 29		
		1929–30	.....		25,855 98		
	Appropriation Acts....	1930–31	25,403 18		302,938 40		
	" "	1931–32	2,517 30		5,021 73		
		1933–34	.....		441,975 07		
		1935–36	.....		102,971 65		
		1936–37	.....		30 88		
		1937–38	.....		85,941 34		
		1940–41	.....		12,648 00		
		1941–42	.....		454,217 70		
		1942–43	.....		6,465 00		
			120,248,652 72		*9,474,869 31*		
Prince Edward Island Railway.....	B.N.A. Act.....	Prior to Confederation.	3,114,735 11			110,773,783 41	*(a)* Schedule "K"
	Appropriation Acts....	1874–75	46,086 63				
	" "	1875–76	42,546 10				
	" "	1876–77	200,000 00				
	" "	1877–78	6,551 86				
	" "	1878–79	40,129 05				
	" "	1879–80	16,539 82				
	" "	1881–82	402 03				
	" "	1882–83	57,186 02				
	" "	1883 84	130,663 38				
	" "	1884–85	76,956 56				
	" "	1885–86	4,668 33				
	" "	1886–87	5,800 00				
	" "	1891–92	8,300 49				
	" "	1897–98	17,541 88				
	" "	1898–99	22,000 00				
	" "	1899–1900	53,546 02				
	" "	1900–01	280,173 93				
	" "	1901–02	475,997 94				
	" "	1902–03	829,414 18				
	" "	1903–04	698,877 47				
	" "	1904–05	591,412 65				
	" "	1905–06	496,124 89				
	" "	1906–07	91,210 52				
	" "	1907–08	390,961 83				

APPENDIX No. 13C—*Continued*

CAPITAL AND CONSTRUCTION EXPENDITURES—*Continued*

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Continued						
Prince Edward Island Railway- *Concluded*	Appropriation Acts	1908-09	561,206 90			
	" "	1909-10	206,396 97			
	" "	1910-11	94,320 56			
	" "	1911-12	128,041 91			
	" "	1912-13	103,001 03			
	" "	1913-14	129,574 95			
	" "	1914-15	570,530 70			
	" "	1915-16	1,350,472 73			
	" "	1916-17	609,751 71			
	" "	1921-22	97,000 00			
	" "	1923-24	196,417 63			
		1933-34		448,592 07		
		1934-35		8,664 72		
		1935-36		33,268 81		
		1941-42		2,912,989 96		
			11,744,541 78	*3,403,515 56*		
National Transcontinental Railway	Appropriation Acts	1903-04	6,249 40		$8,341,026 22	As per Schedule "IV".
	" "	1904-05	778,491 28			
	" "	1905-06	1,841,269 95			
	" "	1906-07	5,537,867 50			
	" "	1907-08	18,910,253 58			
	" "	1908-09	24,892,351 23			
	" "	1909-10	19,968,064 31			
	" "	1910-11	23,487,986 19			
	" "	1911-12	21,110,352 05			
	" "	1912-13	13,767,011 44			
	" "	1913-14	12,670,100 17			
	" "	1914-15	9,831,937 58			
	" "	1915-16	7,078,451 69			
	" "	1916-17	3,916,586 20			
		1917-18		828,111 02		
	Appropriation Acts	1918-19	1,066,876 99			
	" "	1919-20	528,360 08			
	" "	1920-21	20,163 79			
		1924-25		1,000 00		
		1929-30		414 88		
	Appropriation Acts	1930-31	8,876 58			
		1931-32		59,184 83		
		1934-35		791,128 06		
		1935-36		117,211 64		

		1938–39	.....	128,600 00	
		1941–42	.....	2,312,166 54	
			165,421,250 01	*4,237,816 97*	
					161,183,433 04 *(a)* Schedule "K".
Quebec Bridge	Appropriation Acts	1908–09	6,424,781 00		
		1909–10	.....	100,000 00	
	Appropriation Acts	1910–11	227,563 40		
	" "	1911–12	1,153,778 27		
	" "	1912–13	1,512,825 96		
	" "	1913–14	2,604,105 61		
	" "	1914–15	2,816,305 10		
	" "	1915–16	2,746,813 70		
	" "	1916–17	2,733,677 00		
	" "	1917–18	931,278 01		
	" "	1918–19	656,761 79		
		1919–20	.....	880 65	
		1922–23	.....	344 70	
			21,807,889 84	*101,225 35*	
					21,706,664 49 *(a)* Schedule "K".
International Railway, New Brunswick	Appropriation Acts	1914–15	1,300 00		
	" "	1915–16	2,637 47		
	" "	1916–17	3,724 98		
	" "	1919–20	2,673,714 90		
					2,681,377 35 *(a)* Schedule "K".
New Brunswick and Prince Edward Island Ry	Appropriation Acts	1915–16	224,211 28		
	" "	1916–17	46,579 38		
	" "	1918–19	30,121 23		
		1919–20	.....	3,540 00	
	Appropriation Acts	1927–28	63,418 77		
	" "	1940–41	750 00		
					361,540 66 *(a)* Schedule "K".
Quebec and Saguenay Railway	Appropriation Acts	1916–17	332,254 93		
	" "	1917–18	1,371,334 97		
	" "	1918–19	4,639,214 32		
	" "	1919–20	549,771 63		
	" "	1929–30	228,319 89		
					7,120,895 74 *(a)* Schedule "K".
Canadian Government Railways	Appropriation Acts	1917–18	31,628,544 88		
	" "	1918–19	10,158,422 29		
	" "	1919–20	22,307,365 79		
	" "	1920–21	6,221,774 31		
	" "	1921–22	1,239,605 47		
	" "	1922–23	1,313,022 36		
	" "	1923–24	21,785 90	116,620 66	
	" "	1924–25	61,441 80	36,000 00	
	" "	1925–26	6,627 64	36,000 00	
	" "	1926–27	4,438 05	36,000 00	
	" "	1927–28	9,653 09	36,000 00	
	" "	1928–29	178,591 15	6,547,592 88	
	" "	1929–30	84,243 27	95,069 28	
		1930–31	.....	257,105 62	
		1931–32	.....	23,947 80	
	Appropriation Acts	1932–33	110,207 52		
		1933–34	.....	11,091 42	

APPENDIX No. 13C—*Continued*

CAPITAL AND CONSTRUCTION EXPENDITURES—*Continued*

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Concluded						
Canadian Government Railways—*Concluded*	Appropriation Acts	1934-35	70,000 00			
	Chapter 22, 1937	1937-38	1,006,527 61	1,596,235 99		
		1941-42		777,043 46		
			74,422,251 13	*9,568,707 11*	64,853,544 02	*(a)* Schedule "K".
St. Martin's Railway	Appropriation Acts	1919-20	48,750 00			
	" "	1920-21	22,469 52			
	" "	1921-22	1,405 39		72,624 91	*(a)* Schedule "K".
York and Carleton Railway	Appropriation Acts	1919-20	13,500 00			
	" "	1921-22	7,476 16		20,976 16	*(a)* Schedule "K".
Salisbury and Albert Railway	Appropriation Acts	1920-21	84,390 41		84,390 41	*(a)* Schedule "K".
Lotbiniere and Megantic Railway	Appropriation Acts	1920-21	336,875 00		336,875 00	*(a)* Schedule "K".
Elgin and Havelock Railway	Appropriation Acts	1920-21	33,530 00		33,530 00	*(a)* Schedule "K".
Cape Breton Railway	Appropriation Acts	1920-21	103,753 42			
	" "	1921-22	767 12		104,520 54	*(a)* Schedule "K".
Caraquet and Gulf Shore Railway	Appropriation Acts	1920-21	150,000 00			
	" "	1922-23	59,950 00		209,950 00	*(a)* Schedule "K".
					377,885,131 95	
Canadian Pacific Railway Company and Other Companies now comprised in that System—						
Canadian Pacific Railway	Appropriation Acts	1871-72	489,428 16			
	" "	1872-73	561,818 44			
	" "	1873-74	310,224 88			
	" "	1874-75	1,546,241 67			
	" "	1875-76	3,346,567 06			
	" "	1876-77	1,721,298 29			
	" "	1877-78	2,228,373 13			
	" "	1878-79	2,240,285 47			
	" "	1879-80	4,044,522 72			
	" "	1880-81	4,968,503 93			
	" "	1881-82	4,589,075 79			
	" "	1882-83	10,052,502 71	18,702 67		

	" "	1883-84	11,217,262 27	24,540 25		
	" "	1884-85	9,900,281 53			
	" "	1885-86	3,672,584 81			
	" "	1886-87	915,057 49			
	" "	1887-88	52,098 65			
	" "	1888-89	86,716 07			
	" "	1889-90	40,980 54			
	" "	1890-91	37,367 00			
	" "	1891-92	66,211 39			
	" "	1892-93	413,836 49			
	" "	1893-94	146,539 87			
	" "	1894-95	49,209 77			
	" "	1895-96	65,669 49			
	" "	1896-97	14,054 50			
	" "	1897-98	692 17			
	" "	1898-99	8,418 53			
	" "	1899-1900	236 11			
	" "	1900-01	8,978 87			
	" "	1901-02	448 70			
	" "	1903-04	33,076 39			
	" "	1907-08	600 00			
	" "	1908-09	937 77			
	" "	1910-11	2,918 35			
	" "	1922-23	248 72			
	" "	1925-26	1,339 44			
	" "	1927-28	71 00			
			62,834,678 17	*43,242 92*		
					62,791,435 25	In Net Debt—Canadian Pacific Railway (old).
Digby and Annapolis Railway	Appropriation Acts....	1888-89	9,847 27			
	" "	1889-90	381,942 75			
	" "	1890-91	196,869 36			
	" "	1891-92	26,129 89			
	" "	1892-93	2,190 62			
	" "	1893-94	1,675 36			
	" "	1894-95	570 55			
	" "	1896-97	41,457 29			
					660,683 09	*(a)* Schedule "K".
Other Railways—						
					63,452,118 34	
Hudson Bay Railway, Fort Nelson and Churchill Terminals	Appropriation Acts....	1908-09	92,427 83			
	" "	1909-10	53,042 63			
	" "	1910-11	184,149 81			
	" "	1911-12	159,632 00			
	" "	1912-13	1,099,063 15			
	" "	1913-14	4,498,717 25			
	" "	1914-15	4,773,743 99			
	" "	1915-16	4,887,131 77			
	" "	1916-17	2,604,279 94			
	" "	1917-18	1,879,699 00			
	" "	1918-19	562,557 80			
		1919-20	.....	235,608 48		

APPENDIX No. 13C—*Concluded*

CAPITAL AND CONSTRUCTION EXPENDITURES—*Concluded*

—	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
Other Railways—Concluded			$ cts.	$ cts.	$ cts.	
Hudson Bay Railway, Fort Nelson and Churchill Terminals—*Concluded*	Appropriation Acts....	1920-21	30,036 19			
	" "	1921-22	34,769 87			
	" "	1922-23	27,802 56			
	" "	1923-24	208,665 17	792 89		
	" "	1924-25	17,161 28	141,314 94		
	" "	1925-26	.....	2,484 07		
	" "	1926-27	2,825,454 40	1,548 80		
	" "	1927-28	3,883,026 16	328,523 05		
	" "	1928-29	6,271,257 43	190,305 06		
	" "	1929-30	6,560,947 70	88,732 89		
	" "	1930-31	4,168,573 74	28,884 46		
	" "	1931-32	5,282,394 01	45,726 23		
	" "	1932-33	1,658,811 95	23,416 87		
	" "	1933-34	754,193 73	198,788 66		
	" "	1934-35	450,897 98	18,869 90		
	" "	1935-36	286,887 06	7,107 37		
	" "	1936-37	203,035 22	3,973 06		
	Appropriation Acts & Chapter 22, 1937....	1937-38	528,980 27	(*b*) 13,272,436 67		
	Appropriation Acts....	1938-39	24,820 57	4,469 64		
	" "	1939-40	22,569 92	20,600 88		
	" "	1940-41	6,070 68	4,460 90		
	" "	1941-42	4,517 18	14,656 15		
	" "	1942-43	37,555 45	26,466 55		
			54,082,875 69	*14,659,167,52*	39,423,706 17	(*a*) Schedule "K".
Residue of Cost of Steamer *Sheba*—Hudson Bay Railway	Appropriation Acts....	1928-29	78,610 58		78,610 58	(*a*) Schedule "K".
Prince Edward Island Car Ferry and Terminals..	Appropriation Acts....	1930-31	2,757,105 62			
	" "	1931-32	1,091,295 73			
		1932-33	.....	132,591 78		
	Appropriation Acts....	1938-39	1,528 05			
	" "	1941-42	5,371,280 15	3,717,337 62		
					5,371,280 15	(*a*) Schedule "K".
Residue of capital cost of "SS Charlottetown"....	Appropriation Acts....	.....	1,194,145 44		1,194,145 44	(*a*) Schedule "K".
Residue of Capital Cost of Steamers *Drummond* and *McKay*—Canadian Government Railways.	Appropriation Acts....	1928-29	851,853 24		851,853 24	(*a*) Schedule "K".

Canada Central Railway—Peace River Bridge ...	Chapter 52, 1918.....	1923-29	175,000 00		175,000 00	*(a)* Schedule "K".
North Railway	O.C. 2948, 1914.....	1914-15	250,000 00		250,000 00	*(a)* Schedule "K".
					47,344,595 58	
Grand Total.....	.....	.....	.....	.....	488,681,845 87	

(a) These amounts appear in Net Debt—Public Works, Railways.
(b) $13,172,687.28 of this amount transferred to National Harbours *re* Churchill Terminal.

APPENDIX No. 13D

DEFICITS AND OPERATING EXPENDITURES

——	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to Meet Losses in Operation	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—						
Intercolonial Railway System.....	.....	1867-68	54,018 32			
	.....	1868-69	52,564 20			
	.....	1869-70	26,345 10			
	.....	1870-71	101,130 33			
	.....	1871-72	53,711 74			
	Appropriation Acts....	1872-73	.....	308,434 34		
	" "	1873-74	.....	953,745 07		
	" "	1874-75	.....	652,676 51		
	" "	1875-76	.....	399,120 27		
	" "	1876-77	.....	507,228 20		
	" "	1877-78	.....	432,326 78		
	" "	1878-79	.....	716,083 53		
	" "	1879-80	.....	87,646 25		
	" "	1880-81	.....	2,496 77		
	.....	1881-82	19,723 48			
	.....	1882-83	11,557 79			
	Appropriation Acts....	1883-84	.....	92 53		
	" "	1884-85	.....	72,848 51		
	" "	1885-86	.....	129,477 17		
	" "	1886-87	.....	262,967 44		
	" "	1887-88	.....	382,236 46		
	" "	1888-89	.....	269,331 15		

APPENDIX No. 13D—*Continued*

DEFICITS AND OPERATING EXPENDITURES—*Continued*

—	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to Meet Losses in Operation	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Continued						
Intercolonial Railway System—*Concluded*.	Appropriation Acts	1889–90		536,259 45		
	" "	1890–91		683,643 14		
	" "	1891–92		479,940 57		
		1892–93	37,599 30			
		1893–94	21,168 67			
		1894–95	14,854 61			
	Appropriation Acts	1895–96		35,102 15		
	" "	1896–97		42,128 45		
	" "	1897–98		190,933 65		
		1898–99	92,246 17			
		1899–1900	155,127 04			
	Appropriation Acts	1900–01		457,787 54		
		1901–02	130,048 93			
		1902–03	152,587 31			
	" "	1903–04		871,596 81		
	" "	1904–05		1,702,128 41		
		1905–06	93,882 07			
		1906–07	248,067 66			
		1907–08	34,668 73			
	Appropriation Acts	1908–09		781,155 31		
		1909–10	660,268 74			
		1910–11	299,062 56			
		1911–12	42,072 55			
		1912–13	42,776 08			
		1913–14	46,330 54			
		1914–15	11,686 36			
		1915–16	1,517,295 57			
		1916–17	1,114,029 11			
	Appropriation Acts	1917–18		3,247 41		
			5,052,822 96	*10,960,633 87*		
					5,927,810 91	Consolidated Fund.
Prince Edward Island Railway	Appropriation Acts	1873–74		750 00		
	" "	1874–75		24,850 63		
	" "	1875–76		101,869 47		
	" "	1876–77		97,930 33		
	" "	1877–78		85,699 89		
	" "	1878–79		97,457 21		
	" "	1879–80		50,789 44		
	" "	1880–81		71,991 45		
	" "	1881–82		90,992 43		
	" "	1882–83		106,637 99		
	" "	1883–84		91,924 01		

	" "	1884–85	52,618 95		
	" "	1885–86	61,159 98		
	" "	1886 87	48,934 08		
	" "	1887–88	71,276 33		
	" "	1888–89	76,189 88		
	" "	1889–90	105,514 07		
	" "	1890–91	83,732 03		
	" "	1891–92	132,263 69		
	" "	1892–93	63,731 75		
	" "	1893 94	66,896 70		
	" "	1894–95	84,710 94		
	" "	1895–96	78,662 02		
	" "	1896–97	87,046 77		
	" "	1897–98	72,468 13		
	" "	1898–99	53,040 98		
	" "	1899–1900	46,193 08		
	" "	1900–01	67,882 76		
	" "	1901–02	72,150 87		
	" "	1902–03	41,923 58		
	" "	1903–04	101,305 41		
	" "	1904–05	153,133 83		
	" "	1905–06	36,982 59		
	" "	1906–07	67,713 53		
	" "	1907–08	95,367 96		
	" "	1908–09	89,010 78		
	" "	1909–10	108,208 99		
	" "	1910–11	86,684 45		
	" "	1911–12	82,759 52		
	" "	1912–13	100,498 27		
	" "	1913–14	161,798 63		
	" "	1914–15	182,731 53		
	" "	1915–16	154,093 80		
	" "	1916 17	203,807 33		
				3,811,386 06	Consolidated Fund.
National Transcontinental Railway	Appropriation Acts....	1913–14	49,439 99		
	" "	1914–15	86,313 70		
	" "	1915–16	652,141 36		
	" "	1916–17	1,890,371 21		
				2,678,266 26	Consolidated Fund.
New Brunswick and Prince Edward Island Railway	Appropriation Acts....	1914–15	18,522 72		
	" "	1915–16	36,616 59		
	" "	1916–17	39,694 47		
				94,833 78	Consolidated Fund.
International Railway, New Brunswick	Appropriation Acts....	1914–15	46,237 43		
	" "	1915–16	102,027 89		
	" "	1916–17	138,428 59		
				286,693 91	Consolidated Fund.
Saint John and Quebec Railway	Appropriation Acts....	1914–15	2,977 51		
	" "	1915–16	35,991 93		
	" "	1916–17	27,540 80		
	" "	1917–18	145,282 87		
	" "	1918–19	130,937 09		
	" "	1919–20	246,673 70		
	" "	1920–21	272,398 90		
				861,802 80	Consolidated Fund.

APPENDIX No. 13D—*Concluded*

DEFICITS AND OPERATING EXPENDITURES—*Concluded*

—	Authority	Date	Surplus	Deficit or Expenditure	Net Amount to Meet Losses in Operation	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Concluded						
Canadian Government Railways	Appropriation Acts	1917–18		6,079,722 03		
	" "	1918–19		5,791,133 14		
	" "	1919–20		6,545,974 80		
	" "	1920–21		6,682,222 50		
	" "	1921–22		6,326,800 47		
	" "	1922–23		5,695,669 05		
	Chapter 22, 1937	1937–38		573,177 05		
					37,694,704 04	Consolidated Fund.
Canadian National Railways—Eastern Lines	Appropriation Acts	1927–28		2,117,936 42		
	" "	1928–29		4,418,644 50		
	" "	1929–30		4,308,357 01		
	" "	1930–31		6,712,238 79		
	" "	1931–32		6,631,856 00		
	" "	1932–33		8,716,751 06		
	" "	1933–34		6,691,569 36		
					39,597,353 14	Consolidated Fund.
Canadian National Railways	Appropriation Acts	1932–33		53,422,661 67		
	" "	1933–34		52,263,819 05		
	" "	1934–35		48,407,900 70		
	" "	1935–36		47,421,464 80		
	" "	1936–37		43,303,393 82		
	" "	1937–38		42,345,867 90		
	" "	1938–39		54,314,195 97		
	" "	1939–40		40,095,519 58		
	" "	1940–41		16,965,044 18		
					398,539,867 76	Consolidated Fund.
Canadian Pacific Railway Company and Other Companies now comprised in that System—					489,492,718 66	
Canadian Pacific Railway—Pembina Branch		1879–80	29,483 68			
		1880–81	57,131 11			
		1881–82	13,580 28			
	Appropriation Acts	1882–83		266 09		
	" "	1883–84		327 02		
	" "	1885–86		89 02		
	" "	1886–87		1,002 81		
			100,195 07	*1,684 94*	−98,510 13	Consolidated Fund.
Digby and Annapolis Railway	Appropriation Acts	1900–01		8,381 82		
					8,381 82	Consolidated Fund.
					(a) −90,128 31	

Other Railways—						
Hudson Bay Railway	Appropriation Acts	1935-36		239,702 75		
	" "	1936-37		252,854 51		
	Appropriation Acts and Chapter 22, 1937	1937-38		567,256 97		
	Appropriation Acts	1938-39		285,035 01		
	" "	1939-40		330,382 06		
	" "	1940-41		417,558 50		
	" "	1941-42		459,859 28		
		1942-43	112,120 75			
					2,440,528 33	Consolidated Fund.
Grand Total					491,843,118 68	

(a) Net Surplus.

APPENDIX No. 13E

LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

—	Authority	Date of Loan	Amount Loaned	Amount Repaid, Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1943
Canadian National Railway System including Predecessor Companies—			$ cts.	$ cts.		$ cts.
Canadian Northern Railway—						
Loan Account, 1914	Chapter 4, 1915	1914-15	10,000,000 00			
Loan Account, 1916	Chapter 29, 1916	1916-17	15,000,000 00			
Ontario Interest Account	Chapter 6, 1911	1916 to 1919	2,396,099 68			
Interest Account	Chapter 20, 1914	1916 to 1919	5,294,000 02			
Loan Account, 1917	Chapter 24, 1917	1917-18	25,000,000 00			
Loan on Account of Interest and Equipment	Appropriation Act, 1, 1918	1918-19	25,000,000 00			
Loan under War Measures Act	War Measures Act, 1918	1918 to 1923	15,681,021 03	13,793,199 87	1919 to 1923	
Purchase of Railway Equipment	Chapter 38, 1918	1918 to 1923	75,946,838 44	19,020,837 02	1918 to 1930	
Loan under Authority, Vote 108	Appropriation Act 4, 1919	1919-20	35,000,000 00			
Loan under Authority, Vote 127	Appropriation Act 4, 1920	1920-21	48,611,077 00			
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1921-22	71,916,304 55	27,496,498 13	1921 to 1924	
Loan under Authority, Vote 136	Appropriation Act 1, 1922	1922-23	42,800,000 00			

APPENDIX No. 13E—Concluded

LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION—*Concluded*

——	Authority	Date of Loan	Amount Loaned	Amount Repaid, Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1943
			$ cts.	$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies—						
Grand Trunk Railway—						
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway	Chapter 23, 1913	1925-26	15,000,000 00			
Temporary Loan		1918-19	593,733 33	593,733 33	1921 22	
Temporary Loan	O.C. Sept., 1919	1919-20	554,800 00	554,800 00	1921 22	
Interest Account		1920 to 1923	536,855 04	536,855 04	1922-23	
Loan under Authority, Vote 478	Appropriation Act 4, 1920	1920 21	26,469,867 56	1,469,867 56	1922 23	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	1921 22	56,442,855 80	1,149,420 62	1922 23	
Loan under Authority, Vote 137	Appropriation Act 1, 1922	1922-23	23,288,747 15			
Grand Trunk Pacific Railway—						
Prairie Section Loan Account	Chapter 19, 1909	1909-10	10,000,000 00	10,000,000 00	1921 22	
Three per cent Mortgage Bonds	Chapter 24, 1913	1912 to 1915	33,093,333 23	(a) 45,333 23	1930-31	
Loan Account, 1913	Chapter 23, 1913	1913 to 1915	15,000,000 00	15,000,000 00	1924 25	
Loan Account, 1914	Chapter 4, 1915	1914-15	6,000,000 00			
Interest Account	Appropriation Act 2, 1916	1916-17	7,031,783 45			
Loan Account	Appropriation Act 4, 1917	1917-18	5,038,053 72			
Loan Account	Appropriation Act, 1918	1918-19	7,471,399 93			
Interest Account Guaranteed by Dominion of Canada	Acts of 1905 and 1914	1918 to 1923	8,704,662 65			
Receiver Account	O.C. Mar. 26, 1919, PC. 635	1918 to 1923	45,761,162 35			
Branch Lines Coupons — Guaranteed by Alberta and Saskatchewan		1922-23	2,969,585 18	71,048 20	1923-24	
Canadian National Railways—						
Loan Account	Appropriation Act, 1923	1923-24	24,550,000 00			
Loan Account	Appropriation Act, 1924	1924-25	10,000,000 00			
Loan Account	Appropriation Act, 1925	1925-26	10,000,000 00			
Loan Account	Appropriation Act, 1926	1926-27	10,000,000 00			
Loan Account	Appropriation Act, 1929	1929-30	2,932,652 91			
Loan Account	Chapters 22 & 23, 1931	1931-32	41,121,216 41			
Total			735,259,049 43	89,731,593 60		
Less adjustments	Chapter 22, 1937		(b) 1,666,897 57			
Amount written off	Chapter 22, 1937			(c) 345,017,676 09	1937 to 1943	
			733,592,151 86	434,749,269 69		(d) 298,842,882 17

Canadian Pacific Railway Company and other Companies now comprised in that System—						
Canadian Pacific Railway—						
Main Line Construction Loan	Chapter 1, 1884	1883 to 1886	21,650,700 00	21,650,700 00	1885-86	
Loan to assure dividends during construction	Chapter 1, 1884	1883-84	7,380,912 00	*(e)* 7,380,912 00	1885-86	
Saint John Bridge and Railway Extension Company Loan	Chapter 26, 1883	1883 to 1886	433,900 00			433,900 00
			29,465,512 00	*(f)* 29,031,612 00		*(g)* 433,900 00
Grand Totals			763,057,663 86	463,780,881 69		299,276,782 17

(a) Difference between conversion of pound sterling at $4.86\frac{2}{3}$ and at $4.86 charged to Consolidated Fund of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—Capital expenditures on wharves ($1,006,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway ($660,369.96) transferred to the Department of Transport.

(c) This amount represents losses in operation of $373,823,120.38; losses amounting to $15,474,546.66 during years 1937 to 1942 due to line abandonments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of $1,474,971.24 on sale of S.S. "Prince David" and S.S. "Prince Robert" less the capital gain of $16,675,367.13 on repatriation of Canadian National Railway securities and increase in Dominion's Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 and 1942—$29,079,595.06.

(d) Value of 5,000,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Trust Stock.

(e) Of this amount $2,853,912 was originally due February 1st, 1884, and $4,527,000 on November 7th, 1888. Later, the aggregate of these two amounts, $7,380,912 was consolidated with the construction loan of $21,650,700; the security was rearranged and the whole was made payable on May 1st, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at $1.50 per acre, amounting to $10,189,521.33. This amount included interest of $308,609.33 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Miscellaneous Current Accounts, Schedule "I".

APPENDIX No. 13F

LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

—	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Unpaid	Shown in Public Accounts
			$ cts.	$ cts.		$ cts.	
Canadian National Railway System—							
Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935..	1935-36	1,183,592 65	394,530 88	1936-37		
				394,530 88	1937-38		
				394,530 89	1938-39		
			1,183,592 65	1,183,592 65			
Canadian Pacific Railway Company—							
Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of $100,000 beginning January 1, 1938 and final instalment of $70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935..	1935-36	1,270,000 00	100,000 00	1937-38		
				100,000 00	1938-39		
				100,000 00	1939-40		
				100,000 00	1940-41		
				870,000 00	1941-42		
			1,270,000 00	1,270,000 00			
Grand Totals			2,453,592 65	2,453,592 65			

APPENDIX No. 13C

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

—	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owing by Railway	Shown in Public Accounts
			$ cts.	$ cts.		$ cts.	
Canadian National Railway System—							
Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement—							
Interest free for first two years, thereafter at 3% per annum	Chapter 34, 1935	1935-36	3,884,489 20				
	and the Supplementary Estimates of 1936-37	1936-37	2,838,760 81				
				2,585,865 35	1938 to 43	4,137,384 66	*(a)* Schedule "C".
Interest at 3½% per annum	Chapter 206, R.S. 1927	1939-40	6,188,833 92				
	Chapter 3, 1940	1940-41	8,690,690 86	1,983,936 64	1942 to 43	12,895,588 14	*(a)* Schedule "C".
	Chapter 11, 1941	1941-42	1,027,425 52				
	Chapter 21, 1942	1942-43	16,416,838 42			17,444,263 94	*(a)* Schedule "C".
			39,047,038 73	4,569,801 99		34,477,236 74	
Canadian Pacific Railway Company—							
Purchase of railway equipment by the Dominion Government which in turn is sold to the Railway under a Hire-purchase agreement—							
Interest free for first two years, thereafter at 3% per annum	Chapter 34, 1935	1935-36	3,359,211 64				
	and the Supplementary Estimates of 1936-37 and 1937-38	1936-37 1937-38	2,281,288 36 89,500 00				
				5,730,000 00	1938 to 43		
Interest at 3½% per annum	Chapter 206, R.S. 1927	1939-40	2,903,907 51				
	Chapter 3, 1940	1940-41	7,047,582 13	9,951,489 64	1942 to 43		
			15,681,489 64	15,681,489 64			
Grand Totals			54,728,528 37	20,251,291 63		34,477,236 74	

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

APPENDIX No. 13H

Temporary Loans and Advances Including Loans Made in Connection with Government's Relief Program

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Repayment	Amount Unpaid March 31, 1943	Shown in Public Accounts
			$ cts.	$ cts.		$ cts.	
Canadian National Railway System–							
Loans and Advances	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928-29	50,648,109 60	50,648,109 60	1928-29		
Loans and Advances	Chapter 64, 1929; Chapter 2, 1930.	1929-30	45,060,541 78	24,000,000 00	1929-30		
Loans	Chapter 2, 1930	1930-31	38,600,000 00	59,660,541 78	1930-31		
Loans and Advances	Chapter 25, 1932; Chapter 34, 1933.	1932-33	69,200,000 00	54,522,661 67	1932-33		
Loans and Advances	Chapter 34, 1933; Chapter 28, 1934.	1933-34	57,042,438 27	54,414,337 17	1933-34		
Loans and Advances	Chapter 28, 1934	1934-35	85,559,093 50	68,980,119 52	1934-35		
Loans and Advances	Chapter 28, 1934; Chapters 3 and 17, 1935.	1935-36	141,759,255 64	139,253,464 80	1935-36		
Loans and Advances	Chapter 3, 1935; Chapter 27, 1936.	1936-37	42,044,886 11	37,077,380 36	1936-37		
Loans and Advances	Chapter 26, 1936; Chapters 6 and 15, 1937.	1937-38	25,578,469 93	52,612,825 33	1937-38		
Loans and Advances	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1938-39	83,965,238 25	79,729,616 80	1938-39		
Loans and Advances	Chapter 26, 1936, Chapters 15 and 22, 1938. Chapter 38, 1939.	1939-40	22,978,856 33	1,500,000 00	1939-40		
Loans and Advances	Chapters 3 and 24, 1940	1940-41	105,573,445 90	.....	.....		
Loans and Advances	Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941. Chapter 8, 1942.	1941-42	259,587,908 68	7,866,326 74	1941-42		
Loans and Advances	Chapter 43, 1937; Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1942-43	156,041,194 58	28,409,586 03	1942-43	(a)524,964,468 77	(b) Schedule "C".
			(c)1,183,639,438 57	(c)658,674,969 80		524,964,468 77	

Canadian Pacific Railway Company—							
Temporary Loan	P.C. 1150 May 23, 1882	1881–82	500,000 00	500,000 00	1881–82		
Temporary Loans	Chapter 57, 1885	1885–86	5,000,000 00	5,000,000 00	1885–86		
Loan to keep workmen employed November 17, 1931 to December 31, 1931—Repayable on demand without interest when Company resumes dividends at more than 5% per annum.	The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Continuance Act of 1932.	1932–33	1,447,222 71			1,447,222 71	*(d)* Schedule "Q".
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Relief Act of 1932	1933–34	1,000,000 00			1,000,000 00	*(d)* Schedule "Q".
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1936—Repayable in equal instalments over a period of five years with interest at 2½% per annum.	Appropriation Acts	1936–37	554,700 00	110,940 00	1937–38		
				110,940 00	1938–39		
				110,940 00	1939–40		
				110,940 00	1940–41		
				110,940 00	1941–42		
			8,501,922 71	6,054,700 00		2,447,222 71	
Grand Totals			1,192,141,361 28	664,729,669 80		527,411,691 48	

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1938	$ 111,140,468 88
Advances, Redemption of Grand Trunk Railway 4% Perpetual Consolidated Debenture Stock	106,416,681 89
Advances, Financing and Guarantee Act, 1941	6,634,424 85
Advances, Financing and Guarantee Act, 1941, Purchase of securities	9,889,898 41
Advances, Financing and Guarantee Act, 1942	5,754,914 23
Advances, Financing and Guarantee Act, 1942, Purchase of Securities	18,261,612 70
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	252,924,468 10
Advances for Working Capital, War Appropriation Act, 1941	13,906,999 71
Advances, War Appropriation Act, 1942—for capital purposes—Vermilion Oil Field	35,000 00
	$ 524,964,468 77

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 amounting to $201,515,846.22 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "13D" under Canadian National Railways, Deficits and Operating Expenditures.

(d) These amounts appear in Net Debt—Miscellaneous Investments and Other Accounts, Non-Active.

APPENDIX No. 13I

STOCK PURCHASED

—	Authority	Date of Purchase	Amount Purchased	Value as at March 31, 1943
			$ cts.	$ cts.
Canadian National Railway System including Predecessor Companies—				
Canadian Northern Railway— Purchase of Capital Stock	Chapter 24, 1917....	1918 to 1920	10,000,000 00	*(a)* 18,000,000 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of $18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The $18,000,000 appears in Net Debt—Canadian National Railway Stock.

APPENDIX No. 13J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT

—	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			$ cts.		$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies—							
Quebec Bridge and Railway Company 3% 50 year bonds.	Chapter 54, 1903....	1903	6,678,200 00	1953	6,678,200 00	1908	
Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287.	Chapter 7, 1903.....	1903	9,359,996 72	1953	*(g)* 7,348,666 67 *(g)* 793,276 39	1942 1943	1,218,053 66
Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at $4.86.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chapter 98, 1905, and Grand Trunk Pacific Bond Purchase Act, 1913.	1905 to 1913	68,040,000 00	1962	*(a)* 33,048,000 00 *(g)* 8,526,870 00	1912 to 1915 1943	26,465,130 00
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock £1,622,586-19-9.	Chapter 57, 1899; Chapter 97, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906, R.S.	1908	7,896,590 00	1958	*(b)* 52 71 *(g)* 1,275,066 67 *(g)* 968,969 93	1942 1943	5,652,500 69

Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and Chapter 37, 1906, R.S.	1910	3,150,000 00	1960	(b)	1 34		
					(g)	2,238,666 66	1942	
					(g)	353,208 07	1943	558,123 93
Canadian Northern Ontario Railway Company, 3½% First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000 00	1961	(c)	1,540,003 13	1915	
					(g)	26,085,333 33	1942	
					(g)	4,029,137 67	1943	4,115,525 87
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £733,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999 98	1962	(d)	3,569,996 86	1916	
					(b)	3 12		
Canadian Northern Railway Company 4% Debenture Stock.	Chapter 20, 1914	1914	44,866,666 66	1934	(e)	44,866,666 66	Various	
Grand Trunk Pacific Railway Company 4% Sterling Bonds, £3,280,000 at $4.86.	Chapter 34, 1914	1914	15,940,800 00	1962	(f)	7,499,952 00	1918 to 1919	
					(g)	441,774 00	1943	7,999,074 00
Canadian Northern Railway Company 5% Secured Notes.	Chapter 11, 1918	1918	9,733,333 33	1921		9,733,333 33	1921	
Canadian Northern Railway Company 5% Secured Notes.	Chapter 11, 1918	1918	8,030,000 00	1921		8,030,000 00	1921	
Canadian Northern Railway Company 5% Notes, £1,049,800.	Chapter 11, 1918	1919	5,109,026 66	1922		5,109,026 66	1922	
Canadian Northern Railway Company 5½% Gold Notes.	Chapter 11, 1918	1919	6,000,000 00	1922		6,000,000 00	1922	
Canadian Northern Railway Company 5½% Gold Notes.	Chapter 11, 1918	1919	6,000,000 00	1924		6,000,000 00	1924	
Canadian Northern Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918	1920	25,000,000 00	1940		25,000,000 00	1921 to 1935	
Grand Trunk Railway Company 7% Sinking Fund Gold Debenture Bonds.	Chapter 73, 1920	1920	25,000,000 00	1940		25,000,000 00	1921 to 1935	
Canadian Northern Railway Company 6½% Sinking Fund Gold Debenture Bonds.	Chapter 11, 1918 and Chapter 199, 1921.	1921	25,000,000 00	1946		1,103,000 00	1931 to 1940	
					(g)	138,000 00	1942	
					(g)	5,000 00	1943	23,754,000 00
Grand Trunk Railway Company 6% Sinking Fund Gold Debenture Bonds.	Chapter 54, 1921	1921	25,000,000 00	1936		25,000,000 00	1931 to 1936	
Canadian Northern Railway Company 5% Gold Notes.	Chapter 11, 1918	1922	11,000,000 00	1925		11,000,000 00	1925	
Canadian National Railway Company 5% Serial Bonds—Equipment issue.	Chapter 13, 1919 and Chapter 37, 1923.	1923	22,500,000 00	Semi-annually to Aug. 1, 1938		22,500,000 00	1924 to 1938	
Canadian National Railway Company 5% Bonds.	Chapters 1, 2 and 73, 1923.	1924	50,000,000 00	1954				50,000,000 00
Canadian National Railway Company 4% Notes.	Chapters 1, 2 and 75, 1924.	1924	20,000,000 00	1927		20,000,000 00	1927	
Canadian National Railway Company 4½% Bonds.	Chapters 1, 2 and 75, 1924.	1924	26,000,000 00	1954		26,000,000 00	1935	
Canadian National Railway Company 4½% Bonds.	Chapters 14 to 32 and 70, 1924.	1925	18,000,000 00	1930		18,000,000 00	1930	
Canadian Northern Railway Company 4½% Bonds.	Chapter 11, 1918	1925	17,000,000 00	1935		17,000,000 00	1935	
Canadian National Railway Company 2% Debenture Stock, £7,176,801.	Chapter 7, 1927	1927	34,927,098 20	Callable 3 mos. notice		16,195,522 07	1928 to 1942	
					(g)	16,060,000 00	1942	
					(g)	2,290,988 20	1943	380,587 93

APPENDIX No. 13J—*Continued*

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—*Continued*

—	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			$ cts.		$ cts.		$ cts.
Canadian National Railway System, etc.—Conc.							
Canadian National Railway Company, 4½% Gold Bonds.	Chapters 14 to 22, 24 to 32 and 70, 1924; Chapters 5, 7 and 28, 1925; Chapters 3, 12 to 27, 45 and 76, 1926-27.	1927	65,000,000 00	1957	864,000 00	1943	64,136,000 00
Canadian National Railway Company 4½% Gold Bonds.	Chapters 30 and 70, 1924; Chapter 28, 1925; Chapters 12, 13, 15 to 26 and 45, 1926-27; Chapters 51 and 54, 1928.	1928	35,000,000 00	1968	35,000,000 00	1935	
Canadian National Railway Company 4½% Temporary Bond.	Chapter 11, 1928....	1928	23,500,000 00	On demand	23,500,000 00	1928	
Canadian National Railway Company 5% Gold Bonds.	Chapter 76, 1926-27; Chapters 11 and 54, 1928; Chapters 3 and 64, 1929.	1929	60,000,000 00	1969	(g) 2,862,000 00 (g) 434,000 00	1942 1943	56,704,000 00
Canadian National Railway Company 5% Gold Bonds.	Chapter 70, 1924; Chapter 28, 1925; Chapters 12 to 26, 1926-27; Chapter 51, 1928; Chapters 3, 12 to 16, 18 to 30, 32 to 36, 48, 64 and 73, 1929.	1929	60,000,000 00	1969	(g) 2,141,800 00 (g) 129,700 00	1942 1943	57,728,500 00
Canadian National Railway Company 5% Gold Bonds.	Chapter 11, 1929....	1930	18,000,000 00	1970	(g) 624,000 00 (g) 38,000 00	1942 1943	17,338,000 00
Canadian National Railway Company 4¼% Gold Bonds.	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 36, 48, 64 and 73, 1929; Chapters 2, 7, 8 and 46, 1930.	1930	50,000,000 00	1955	(g) 1,413,000 00 (g) 69,000 00	1942 1943	48,518,000 00

Canadian National Railway Company 4½% Bonds.	Chapter 70, 1924; Chapter 28, 1925; Chapters 12, and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 48 and 73, 1929; Chapters 2 and 46, 1930.	1931	70,000,000 00	1936	(a) 2,632,000 00	1943	67,368,000 00
Canadian National Railway Company 4½% Bonds.	Chapters 1 and 23, 1931.	1931	50,000,000 00	1951	(a) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3% Bonds.	Chapter 28, 1934....	1934	20,500,000 00	1950	.....	.....	20,500,000 00
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2% Temporary Bonds.	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2% Bonds.	Chapter 28, 1934; Chapter 3, 1935.	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3% Bonds.	Chapter 28, 1934; Chapter 3, 1935.	1935	35,000,000 00	1944	.....	.....	35,000,000 00
Canadian National Railway Company 2% Bonds.	Chapter 3, 1935.....	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3% Bonds.	Chapter 3, 1935.....	1936	25,000,000 00	1953	.....	.....	25,000,000 00
Canadian National Railway Company Temporary Bonds.	Chapter 3, 1935.....	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds.	Chapter 3, 1935.....	1937	15,500,000 00	1944	.....	.....	15,500,000 00
Canadian National Railway Company 3% Bonds.	Chapter 3, 1935.....	1937	20,000,000 00	1952	.....	.....	20,000,000 00
Canadian National Railway Company 3% Bonds.	Chapter 3, 1935; Chapter 6, 1937.	1937	30,000,000 00	1950	.....	.....	30,000,000 00
Canadian National Railway Company 2% Bonds.	Chapter 3, 1935; Chapter 6, 1937.	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 2¼% Bonds.	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	15,000,000 00	1946	.....	.....	15,000,000 00
Canadian National Railway Company 3% Bonds.	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939	35,000,000 00	1959	.....	.....	35,000,000 00
			1,264,515,436 55	.....	588,557,940 47	.....	675,957,496 08

APPENDIX No. 13J—*Concluded*

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY DOMINION GOVERNMENT—*Concluded*

—	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			$ cts.		$ cts.		$ cts.
Canadian Pacific Railway Company—							
Canadian Pacific Railway 3½% Land Grant Bonds	Chapter 32, 1888	1888	15,000,000 00	1938	15,000,000 00	1906	
Canadian Pacific Railway 5 year Notes	Chapter 18, 1933	1933	60,000,000 00	1938	60,000,000 00	1934 to 1936	
			75,000,000 00		75,000,000 00		
Grand Totals			1,339,515,436 55		663,557,940 47		675,957,496 08

(a, c, d, e, f) Guaranteed securities amounting to $58,157,951.99 as listed hereunder were acquired by the Dominion and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railway Capital Revision Act of 1937 they were transferred to the Canadian National Railways Securities Trust.

(a) $33,048,000.00
(c) 1,540,003.13
(d) 3,569,996.86
(e) 12,500,000.00
(f) 7,499,952.00

(b) These amounts totalling $57.17 represent fractional gains made in the exchange of Debenture Stock.

(g) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX No. 13K

LOANS GUARANTEED AS TO INTEREST ONLY BY DOMINION GOVERNMENT

—	Authority	Date of Guarantee	Amount of Loan *(a)*	Due Date	Amount Discharged	Date Discharged	Amount *(a)* Undischarged
			$ cts.		$ cts.		$ cts.
Canadian National Railway System including Predecessor Companies—							
Grand Trunk 4% Perpetual Stock, £12,500,000.	Chapter 13 1919	1919	60,833,333 33	Perpetual	*(b)* 45,260,000 00 *(b)* 15,573,333 33	1942 1943	

Grand Trunk 5% Perpetual Debenture Stock, £4,270,375.	Chapter 13, 1919..	1919	20,782,491 67	Perpetual	(b) 15,232,666 67	1942	
					(b) 3,930,928 33	1943	1,618,896 67
Grand Trunk 4% Perpetual Debenture Stock, £24,624,455.	Chapter 13, 1919..	1919	119,839,014 33	Perpetual	(b) 99,134,442 86	1941	
					(b) 12,409,021 80	1942	
					(b) 506,785 47	1943	7,788,764 20
Great Western 5% Perpetual Debenture Stock, £2,723,080.	Chapter 13, 1919..	1919	13,252,322 67	Perpetual	(b) 10,098,333 33	1942	
					(b) 2,101,037 34	1943	1,052,952 00
Northern Railway of Canada 4% Perpetual Debenture Stock, £308,215.	Chapter 13, 1919..	1919	1,499,979 67	Perpetual	(b) 997,666 67	1942	
					(b) 457,242 80	1943	45,070 20
Grand Totals			216,207,141 67		205,701,458 60		10,505,683 07

(a) Pounds sterling converted into Canadian dollars at rate of $4.86⅔ to the pound.

(b) These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX No. 13L

SUNDRY ASSISTANCE

—	Authority	Date	Payments	Less—Receipts and Transfers	Net Amount of Assistance	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—						
Grand Trunk Railway—Debenture Account	Chapter 29, 1849	Prior to Confederation.	15,142,633 34		15,142,633 34	Consolidated Fund.
Grand Trunk Railway—Interest Account	B.N.A. Act	Prior to Confederation.	10,457,458 01		10,457,458 01	Consolidated Fund.
Grand Trunk Railway—Special Interest Account	B.N.A. Act	Prior to Confederation.	7,302 18		7,302 18	Consolidated Fund.
Grand Trunk Preference Stock	Chapter 174, 1885	Prior to Confederation.	121,739 65		121,739 65	*(a)* Schedule "Q".
Great Western Railway Company—Debenture and Interest Accounts.		1868-69	1,152,568 45		1,152,568 45	Consolidated Fund.
Northern Railway—Debenture Account	Chapter 23, 1875	1876-77	1,825,000 01		1,825,000 01	Consolidated Fund.
Northern Railway—Interest Account	Chapter 23, 1875	1876-77	1,433,760 23		1,433,760 23	Consolidated Fund.
Kent Northern Railway—Rails, Loan Account	Chapter 3, 1888	1908-09	58,334 27		58,334 27	Consolidated Fund.

APPENDIX No. 13L—*Concluded*

SUNDRY ASSISTANCE—*Concluded*

—	Authority	Date	Payments	Less—Receipts and Transfers	Net Amount of Assistance	Shown in Public Accounts
			$ cts.	$ cts.	$ cts.	
Canadian National Railway System, etc.—Conc.						
Salisbury and Albert Railway—Rails and Loan Accounts.	Chapter 3, 1888.....	1908–09	29,391 01		29,391 01	Consolidated Fund.
Intercolonial Railway—Open Account.....	Votes and Proceedings No. 80, May 14, 1909.	1909–10	153,731 04		153,731 04	Consolidated Fund.
					30,381,918 19	
Canadian Government Railways—						
Quebec Bridge Expenditures.....	Appropriation Acts....	1908–09	67,588 05			
	" "	1909–10	111,788 02			
	" "	1920–21	24,555 50			
					203,931 57	Consolidated Fund.
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds.	Chapter 24, 1904..... Chapter 38, 1912.	1911–12	4,994,416 66		4,994,416 66	Consolidated Fund.
Intercolonial Railway—						
Improvements and betterments.....	Appropriation Acts....	1915–16	1,515,895 57			
	" "	1916–17	1,070,334 64			
					2,586,230 21	Consolidated Fund.
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest.	P.C. 121, Jan. 24, 1925.	1924–25	203,009 93		203,009 93	Consolidated Fund.
Qu'Appelle, Long Lake and Saskatchewan Railway —Special Account, Interest.	O.C. March 11, 1918...	1919–20	286,517 75		286,517 75	Consolidated Fund.
Canadian Government Railways — Employees Compensation.	Chapter 30, 1927, R.S.	1921 to 1930	2,187,452 59		2,187,452 59	Consolidated Fund.
Canadian Government Railways—						
Supplement to Pension Allowance	Appropriation Acts....	1921–22	36,145 78			
	" "	1922–23	48,699 09			
	" "	1923–24	47,386 79			
	" "	1924–25	45,832 61			
	" "	1925–26	43,505 80			
	" "	1926–27	41,054 28			
	" "	1927–28	38,398 47			
	" "	1928–29	36,360 15			
	" "	1929–30	33,956 73			
	" "	1930–31	32,081 46			
	" "	1931–32	29,769 21			
	" "	1932–33	28,745 41			
	" "	1933–34	27,437 38			
	" "	1934–35	26,500 00			

	" "	1935-36	27,241 29			
	" "	1936-37	25,206 59			
	" "	1937-38	23,913 62			
	" "	1938-39	23,376 40			
	" "	1939-40	22,799 55			
	" "	1940-41	22,463 40			
	" "	1941-42	20,774 57			
	" "	1942 43	20,717 65			
					702,366 23	Consolidated Fund.
Canadian Government Railways Working Capital.	Chapter 171, 1927.....	1920	*(b)* 26,128,718 33			
	Chapter 171, 1927.....	1920-21	337,876 64	*(c)*2,000,000 00		
		1921-22	.....	6,717,673 37		
		1922-23	.....	2,000,000 00		
	Chapter 22, 1937.....	1937-38	1,169,636 76	*(d)* 146,577 82	16,771,980 54	*(e)* Schedule "I".
					58,317,823 67	
Canadian Pacific Railway Company and Other Companies now comprised in that System—						
Windsor and Annapolis Railway—Open Accounts..	B.N.A. Act, Section 108.	1867 to 1882	1,073,586 67		1,073,586 67	Consolidated Fund.
North Shore Railway—Bond Account.....	Chapter 11, 1891.....	1891-92	970,000 00		970,000 00	Consolidated Fund.
Calgary and Edmonton Railway—Special Account, Interest.	O.C. March 11, 1918...	1919-20	315,781 71		315,781 71	Consolidated Fund.
Canadian Pacific Railway—Land Grant Account..	O.C. June 6, 1912	1919-20	23,674 43		23,674 43	Consolidated Fund.
					2,383,042 81	
Grand Total.....	.....	.....	.....	.....	60,700,866 48	

(a) Appears in Net Debt.—Miscellaneous Investments and Other Accounts, Non-Active.

(b) Amount of Railway Stores and Open Accounts turned over to Canadian National Railways December 31, 1920.

(c) Includes $96.42 charged to Consolidated Fund of Canada.

(d) This amount was charged to Consolidated Fund of Canada and is shown in Appendix "13D" Under Canadian Government Railways—Deficits and Operating Expenditures.

(e) This amount appears in the Balance Sheet of the Public Accounts of Canada under Assets.—Miscellaneous Current Accounts.

APPENDIX No. 13M

Calculation of Accrued Interest on Loans

Note.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Dominion. The interest however was never taken into the accounts of the Dominion, but interest amounting to $330,832,597.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was $374,781,637.01. Any claim the Dominion may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

——	Authority	Amount of Loan *(a)*	Interest to Dec. 31, 1936	Totals
		$ cts.	$ cts.	$ cts.
Canadian National Railway System including Predecessor Companies—				
Canadian Northern Railway—				
Loan Account, 1914	Chapter 4, 1915	10,000,000 00	9,085,616 44	
Loan Account, 1916	Chapter 29, 1916	15,000,000 00	18,467,753 41	
Ontario Interest Account	Chapter 6, 1911	2,396,099 68	1,295,633 33	
Interest Account	Chapter 20, 1914	5,294,000 02	3,458,940 05	
Loan Account, 1917	Chapter 24, 1917	25,000,000 00	28,571,122 58	
Loan on Account of Interest and Equipment	Appropriation Act 1, 1918	25,000,000 00	27,472,644 02	
Loan under War Measures Act	War Measures Act, 1918	1,887,821 16	2,826,644 90	
Purchase of Railway Equipment	Chapter 38, 1918	56,926,000 82	57,739,390 59	
Loan under Authority, Vote 108	Appropriation Act 4, 1919	35,000,000 00	36,374,271 70	
Loan under Authority, Vote 127	Appropriation Act 4, 1920	48,611,077 00	47,671,090 94	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	44,419,806 42	40,425,692 26	
Loan under Authority, Vote 136	Appropriation Act 1, 1922	42,800,000 00	36,271,156 77	
Temporary Loan			42,940 66	
				309,702,897 65
Grand Trunk Railway—				
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway	Chapter 23, 1913	15,000,000 00	7,800,000 00	
Temporary Loans			955,888 95	
Loan under Authority, Vote 478	Appropriation Act 4, 1920	25,000,000 00	24,308,679 03	
Loan under Authority, Vote 126	Appropriation Act 2, 1921	55,293,435 18	50,799,191 36	
Loan under Authority, Vote 137	Appropriation Act 1, 1922	23,288,747 15	19,387,043 61	
				103,250,802 95
Grand Trunk Pacific Railway—				
Three per cent Mortgage Bonds	Chapter 24, 1913	33,048,000 00	15,089,279 43	
Loan Account, 1914	Chapter 4, 1915	6,000,000 00	7,620,000 00	
Interest Account	Appropriation Act 2, 1916	7,081,783 45	8,498,922 85	
Loan Account	Appropriation Act 4, 1917	5,038,053 72	5,743,441 98	
Loan Account	Appropriation Act, 1918	7,471,399 93	8,147,417 85	
Interest Account—Guaranteed by Dominion of Canada	Acts of 1905 and 1914	8,704,662 65	8,358,141 83	
Receiver Account	O.C. Mar. 26, 1919, P.C. 635	45,764,162 35	42,973,242 98	
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan		2,898,536 98	2,631,518 39	
Loans transferred against Grand Trunk Railway			8,364,657 53	
				107,326,622 84

Canadian National Railways—				
Loan Account	Appropriation Act, 1923	24,550,000 00	19,684,795 70	
Loan Account	Appropriation Act, 1924	10,000,000 00	6,294,060 71	
Loan Account	Appropriation Act, 1925	10,000,000 00	5,417,397 27	
Loan Account	Appropriation Act, 1926	10,000,000 00	5,213,219 18	
Loan Account	Appropriation Act, 1929	2,932,652 91	989,669 89	
Loan Account	Chapters 22 and 23, 1931	41,121,216 41	10,441,610 95	
Loan Account	Chapter 25, 1932	8,077,338 33	3,259,752 84	
Loan Account	Chapter 34, 1933	8,228,101 10	1,429,726 69	
Loan Account	Chapter 28, 1934	10,747,973 98	1,207,278 06	
Loan Account	Chapter 17, 1935	7,293,065 84	442,115 61	
Loan Account	Chapter 27, 1936	7,011,230 75	121,686 67	
				54,501,313 57
Grand Total				574,781,637 01

(a) Amount of Loan as at December 31, 1936.

PUBLIC ACCOUNTS

Part II

OFFICE OF THE
COMPTROLLER OF THE TREASURY

OTTAWA, December 27, 1943.

Dr. W. C. CLARK,
Deputy Minister of Finance.

SIR,—I have the honour to submit to you Part II of the Public Accounts of the Government of the Dominion of Canada for the fiscal year ended March 31, 1943.

The following is the form of presentation of the details of revenues, expenditures and other fiscal transactions for each department included herein:

(1) General summary by Dominion Balance Sheet Accounts,
  (*a*) Revenues and Expenditures,
  (*b*) Receipts and Disbursements under Trust and Special Accounts,
(2) Revenues,
(3) Appropriations and Expenditures,
(4) Summaries of Expenditures for other Departments (where relative),
(5) Trust and Special Accounts.

The general summary by Dominion Balance Sheet Accounts, a new feature, is introduced in order that the reader may see at a glance how the financial transactions of each department affect the general accounts of the Dominion. The numbers appearing in square brackets opposite the account titles are the numbers of similar accounts in the Dominion Balance Sheet (see Part I hereof).

On April 1, 1942, a revised classification of ordinary revenues as authorized by P.C. 1/1956 of March 12, 1942, became effective, and, as the departmental summaries of revenues herein are comparative, it became necessary to reclassify, as far as possible, the 1941-42 revenues under the new headings. Under Special Receipts a new class called "War Appropriation Acts" was created this year to include refunds of previous years' war expenditures and certain types of revenue arising out of war expenditures.

On the left-hand margin of the summaries of appropriations and war allotments, there is a column headed "Page". The numbers in this column refer the reader to the pages in the section where details of the items are set out. This year the details of war expenditures and revenues have been included in the relative departmental sections instead of having, as was the case last year, a special section dealing with all war expenditures and revenues. The summaries of war expenditures which immediately precede the details of such expenditures include the total war expenditures to date. A summary by departments of these cumulative expenditures will be found on page 10. In certain cases comparative statements of expenditures by operating units of departments or services

have been included. Examples are the Canals and Marine Agencies under the Department of Transport and the Experimental Farms under the Department of Agriculture. Further studies are being made in this regard, and it is hoped that additional statements of this nature will be available for inclusion in the 1943-44 Report.

The summaries of expenditures for other departments have been introduced to accord recognition not otherwise given to those departments which carry out works, mostly of a construction nature, on behalf of other departments.

A series of accounts designated as Trust and Special Accounts has been included. Generally speaking, these accounts reflect the financial transactions of the Government other than those pertaining to revenues and expenditures. It is felt that their inclusion is necessary to complete the picture of activities of each of the departments involved.

While on July 1, 1942, the Minister of Finance brought to the attention of the House the decision of the Government to adopt, in principle, certain recommendations which resulted in this Office assuming responsibility for the compilation of this Part of the Public Accounts, it was not possible, due to lack of staff and accommodation, to complete the arrangements for the transfer of these duties from the Office of the Auditor General until January, 1943. As a result, the time available for the planning and obtaining of the information to be published herein was severely curtailed, otherwise it would have been possible to include additional features, such as schedules showing the amounts due the various departments at the close of the fiscal year, as well as a subject index. These, and other matters, are being considered for inclusion in the 1943-44 Report.

Respectfully submitted,

B. G. McINTYRE,
Comptroller of the Treasury.

SUMMARIZED STATEMENTS OF REVENUES AND CREDITS

—	Department	Ordinary Revenue	Special Receipts
A	Agriculture	776,650 46	2,035,197 12
AA	Auditor General's Office	182 23	38,627 99
B	Chief Electoral Officer	1,002 11	.....
BB	Civil Service Commission	98 01	17 19
C	External Affairs	352,161 68	7,254 70
CC	Finance	54,362,963 30	6,939,059 85
D	Fisheries	303,249 64	16,663 31
F	Insurance	172,178 76	.....
G	Justice	259,471 17	5 22
H	Labour	65,498 16	141,621 49
I	Legislation	17,225 26	.....
J	Mines and Resources	1,105,910 46	71,119 33
K	Munitions and Supply	7,840,196 59	3,519,731 24
KK	National Defence—Army Services	2,196,835 84	5,836,566 61
L	—Naval Services	331,995 79	4,303,879 17
LL	—Air Services	1,054,101 20	2,679,462 42
M	National Revenue	2,054,967,656 09	.....
N	National War Services	68,151 07	226 12
O	Pensions and National Health	445,113 20	.....
P	Post Office	48,926,472 54	1 87
R	Privy Council	94 03	.....
S	Public Archives	675 78	.....
T	Public Printing and Stationery	169,795 06	.....
U	Public Works	796,561 96	134,503 27
V	Royal Canadian Mounted Police	1,064,562 52	124 64
W	Secretary of State	572,115 61	134 20
X	Soldier Settlement of Canada	915,551 92	.....
Y	Trade and Commerce	3,706,806 04	2,426 50
Z	Transport	2,325,482 35	36,235,123 94
	Total	$2,182,798,758 83	$61,961,746 18

Certified Correct.

B. G. McINTYRE,
Comptroller of the Treasury.

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1943

Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Refunds on Capital Account	Total Revenues and Credits
2,811,847 58	.....	.....	2,811,847 58
38,810 22	.....	.....	38,810 22
1,002 11	.....	.....	1,002 11
115 20	.....	.....	115 20
359,416 38	.....	.....	359,416 38
61,302,023 15	.....	.....	61,302,023 15
319,912 95	.....	.....	319,912 95
172,178 76	.....	.....	172,178 76
259,476 39	.....	.....	259,476 39
207,119 65	.....	.....	207,119 65
17,225 26	.....	.....	17,225 26
1,177,029 79	42,058 24	.....	1,219,088 03
11,359,927 83	.....	.....	11,359,927 83
8,033,402 45	.....	.....	8,033,402 45
4,635,874 96	.....	.....	4,635,874 96
3,733,563 62	.....	.....	3,733,563 62
2,054,967,656 09	.....	.....	2,054,967,656 09
68,377 19	.....	.....	68,377 19
445,113 20	.....	.....	445,113 20
48,926,474 41	.....	.....	48,926,474 41
94 03	.....	.....	94 03
675 78	.....	.....	675 78
169,795 06	.....	.....	169,795 06
931,065 23	.....	.....	931,065 23
1,064,687 16	.....	.....	1,064,687 16
572,249 81	.....	.....	572,249 81
915,551 92	.....	.....	915,551 92
3,709,232 54	.....	.....	3,709,232 54
38,560,606 29	4,590,998 43	102,615 61	43,254,220 33
$2,244,760,505 01	$4,633,056 67	$102,615 61	$2,249,496,177 29

The accounts of Revenue, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of The Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

—	Department	Return on Investments	Privileges Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture	45 87	181,926 02	324,854 03	249,312 09
AA	Auditor General's Office			182 23	
B	Chief Electoral Officer			2 11	
BB	Civil Service Commission		Dr. 3 75		
C	External Affairs		346,971 16		2,215 00
CC	Finance	36,307,955 05	2,875 59	4,804 64	90,717 36
D	Fisheries		40,784 31	219,574 30	15,078 82
F	Insurance				172,178 76
G	Justice		11,259 67	235,219 95	85 50
H	Labour	13 05	14,734 17	49,178 14	
I	Legislation		16,857 49		353 27
J	Mines and Resources		380,727 94	314,911 91	164,666 71
K	Munitions and Supply	3,520,267 83	4,237,201 80	1,322,79	79,499 95
KK	National Defence—Army Services	3 01	14,885 42	972,738 46	153,827 61
L	Naval Services		10,654 91	79,922 63	109,008 88
LL	Air Services	04	49,319 26	726,593 51	55,953 68
M	National Revenue		28,640 76	3,793 18	368,315 16
N	National War Services				65,317 43
O	Pensions and National Health		8,989 45	4,063 13	238,122 68
P	Post Office			37,848 74	
R	Privy Council				94 03
S	Public Archives			675 78	
T	Public Printing and Stationery			169,795 06	
U	Public Works		128,210 24	31,279 38	615,298 11
V	Royal Canadian Mounted Police			7,296 06	959,137 46
W	Secretary of State		474,931 99	4,517 74	82,750 49
X	Soldier Settlement of Canada	913,847 87	50 00	250 00	
Y	Trade and Commerce	18 30	254,100 59	16,628 77	2,808,344 24
Z	Transport	500,086 27	648,685 31	26,869 04	1,044,564 19
	Total	$41,242,237 29	$6,851,802 33	$3,232,321 58	$7,274,841 42

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1943

Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
10,231 51	10,280 94	.....	776,650 46	.....	776,650 46
.....	.....	.....	182 23	.....	182 23
.....	1,000 00	.....	1,002 11	.....	1,002 11
1 76	100 00	.....	98 01	.....	98 01
2,975 52	.....	.....	352,161 68	.....	352,161 68
8,125 01	111,972 35	*6,278,394 52	42,804,844 52	11,558,118 78	54,362,963 30
534 47	27,277 74	.....	303,249 64	.....	303,249 64
.....	.....	.....	172,178 76	.....	172,178 76
11,804 29	1,101 76	.....	259,471 17	.....	259,471 17
603 82	968 98	.....	65,498 16	.....	65,498 16
14 50	.....	.....	17,225 26	.....	17,225 26
122,304 75	20,931 99	.....	1,003,543 30	102,367 16	1,105,910 46
1,749 08	155 14	.....	7,840,196 59	.....	7,840,196 59
6,140 11	1,049,241 23	.....	2,196,835 84	.....	2,196,835 84
.....	132,409 37	.....	331,995 79	.....	331,995 79
.....	222,234 71	.....	1,054,101 20	.....	1,054,101 20
2,339 60	125,747 77	.....	528,836 47	2,054,438,819 62	2,054,967,656 09
2,132 34	701 30	.....	68,151 07	.....	68,151 07
176,896 20	17,041 74	.....	445,113 20	.....	445,113 20
19,193 14	668 42	†48,868,762 24	48,926,472 54	.....	48,926,472 54
.....	.....	.....	94 03	.....	94 03
.....	.....	.....	675 78	.....	675 78
.....	.....	.....	169,795 06	.....	169,795 06
14,674 94	7,099 29	.....	796,561 96	.....	796,561 96
24,854 77	73,274 23	.....	1,064,562 52	.....	1,064,562 52
209 81	9,705 58	.....	572,115 61	.....	572,115 61
1,404 05	.....	.....	915,551 92	.....	915,551 92
6,540 61	518 50	.....	3,086,151 01	620,655 03	3,706,806 04
87,309 15	17,968 39	.....	2,325,482 35	.....	2,325,482 35
$500,039 43	$1,830,399 43	$55,147,156 76	$116,078,798 24	$2,066,719,960 59	$2,182,798,758 83

*Department of Finance—Bullion and Coinage, $5,883,514.58; Premium, Discount and Exchange, $394,879.94.

†Post Office Department—Postal Revenue, $48,868,762.24.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

	Department	Appropriations	Ordinary	Special
A	Agriculture	65,199,979 50	8,492,274 73	29,966,401 92
AA	Auditor General's Office	817,219 00	441,506 00	
B	Chief Electoral Officer	1,450,566 90	1,447,357 17	
BB	Civil Service Commission	917,904 96	426,737 37	
C	External Affairs	1,865,524 12	1,093,938 87	
CC	Finance	1,461,756,271 99	348,521,395 81	
D	Fisheries	2,195,771 89	1,698,909 30	37,911 66
E	Governor General and Lieutenant Governors	234,679 48	224,626 74	
F	Insurance	187,770 00	181,999 85	
G	Justice	6,017,725 60	5,438,778 71	
H	Labour	38,562,566 13	17,358,822 58	514,319 81
I	Legislation	2,582,942 48	2,518,807 63	
J	Mines and Resources	20,204,952 31	10,428,160 69	168,073 71
K	Munitions and Supply	684,180,580 40	4,977,434 53	
	National Defence—			
KK	Army Services	1,044,280,504 38	390,367 72	
L	Naval Services	222,039,543 00	12,360 00	
LL	Air Services	653,027,973 00	12,400 00	
M	National Revenue	15,964,513 29	15,190,522 66	
N	National War Services	9,581,222 99	427,627 29	
O	Pensions and National Health	70,189,107 24	53,778,703 28	
P	Post Office	47,308,998 96	44,741,987 13	
Q	Prime Minister's Office	86,959 92	62,126 66	
R	Privy Council Office	1,672,054 11	62,126 71	
S	Public Archives	136,581 00	122,656 03	
T	Public Printing and Stationery	256,361 48	245,422 42	
U	Public Works	21,439,146 88	12,013,845 09	537,709 87
V	Royal Canadian Mounted Police	10,429,476 77	6,241,961 73	
W	Secretary of State	982,489 11	819,517 59	
X	Soldier Settlement of Canada	755,203 47	567,287 50	
Y	Trade and Commerce	18,681,624 15	7,099,681 03	
Z	Transport	70,672,564 23	16,211,720 18	63,461 42
	Total Expenditures	4,473,678,778 74	561,251,063 00	31,287,878 39
	Loans and Investments—			
CC	Finance	1,622,794 42	1,622,794 42	
CC	Finance—War (Section 3)	297,917,159 16		
CC	Finance—War (U.K. Financing)	700,000,000 00		
X	Soldier Settlement of Canada	105,000 00	53,757 53	
Z	Transport	95,304,066 57	95,096,743 15	
Z	Transport—War	16,699,266 00		
Z	Transport—War (U.K. Financing)	61,321,885 88		
	Total Loans and Investments	1,172,970,172 03	96,773,295 10	
	Misc. Current Accounts—			
CC	Finance—War	31,581,780 61		
K	Munitions and Supply—War	17,198,003 19		
	Total Misc. Current Accounts	48,779,783 80		
	War Appropriation—unallotted balance	1,031,426 22		
	Total	$5,696,460,160 79	$ 658,024,358 10	$ 31,287,878 39

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

ETC., BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1943

Expenditures					Lapsed
War	Government Owned Enterprises	Capital Accounts	Write Down of Assets and Other Charges	Total	
19,980,219 33				58,438,895 98	6,761,083 52
223,467 28				664,973 28	152,245 72
				1,447,357 17	3,209 73
446,138 28				872,875 65	45,029 31
453,966 61				1,547,905 48	317,618 64
1,084,662,777 39			25,007,355 00	1,458,191,528 20	3,564,743 79
176,579 14				1,913,400 10	282,371 79
				224,626 74	10,052 74
				181,999 85	5,770 15
90,824 34				5,529,603 05	488,122 55
16,826,563 52				34,699,705 91	3,862,860 22
				2,518,807 63	64,134 85
6,277,292 13			42,058 24	16,915,584 77	3,289,367 54
679,132,236 07				684,109,670 60	70,909 80
1,037,790,405 82				1,038,180,773 54	6,099,730 84
210,182,444 86				210,194,804 86	11,844,738 14
617,234,634 84				617,247,034 84	35,789,938 16
3,643 81				15,194,166 47	770,346 82
8,645,037 91				9,072,665 20	508,557 79
14,320,276 13				68,098,979 41	2,090,127 83
209,615 30				44,951,602 43	2,357,396 53
17,092 05				79,218 71	7,741 21
1,502,544 50				1,564,671 21	107,382 90
860 00				123,516 03	13,064 97
				245,422 42	10,939 06
6,880,478 56				19,432,033 52	2,007,113 36
3,869,507 77				10,111,469 50	318,007 27
77,694 29				397,211 88	85,277 23
27,890 65			50,706 81	645,884 96	109,318 51
9,455,020 07				16,554,701 10	2,129,923 05
5,761,679 62	1,248,621 13	3,275,685 04	40,711,859 71	67,273,027 10	3,399,537 13
3,724,248,890 27	1,248,621 13	3,275,685 04	65,811,979 76	4,387,124,117 59	86,554,661 15
				1,622,794 42	
297,917,159 16				297,917,159 16	
700,000,000 00				700,000,000 00	
				53,757 53	51,242 47
				95,096,743 15	207,324 42
16,451,838 42				16,451,838 42	247,427 58
61,321,885 88				61,321,885 88	
1,075,690,883 46				1,172,464,178 56	505,993 47
31,581,780 61				31,581,780 61	
17,198,003 19				17,198,003 19	
48,779,783 80				48,779,783 80	
					1,031,426 22
$4,848,719,557 53	$ 1,248,621 13	$ 3,275,685 04	$65,811,979 76	$5,608,368,079 95	$88,092,080 84

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF WAR EXPENDITURES TO CLOSE OF FISCAL YEAR 1942-43

—	Department	Amount
A	Agriculture	49,734,679 06
AA	Auditor General's Office	370,034 05
B	Chief Electoral Officer	5,475 00
BB	Civil Service Commission	796,549 98
C	External Affairs	1,216,226 65
CC	Finance	1,103,648,391 57
D	Fisheries	304,099 59
G	Justice	193,147 14
H	Labour	25,283,336 01
J	Mines and Resources	7,237,850 68
K	Munitions and Supply	1,007,238,009 14
KK	National Defence—Army Services	1,984,771,806 88
L	National Defence—Naval Services	432,921,220 28
LL	National Defence—Air Services	1,190,829,394 96
M	National Revenue	14,209 50
N	National War Services	14,231,694 01
O	Pensions and National Health	24,203,173 34
P	Post Office	1,004,824 48
Q	Prime Minister's Office	26,673 60
R	Privy Council	1,542,484 56
S	Public Archives	3,460 00
U	Public Works	16,989,319 71
V	Royal Canadian Mounted Police	10,657,538 01
W	Secretary of State	502,420 59
X	Soldier Settlement of Canada	27,890 65
Y	Trade and Commerce	11,220,813 49
Z	Transport	12,708,418 37
	Total	$ 5,897,683,141 30

COMMENTS

The above departmental totals represent the cumulative War expenditures after applying (*a*) refunds of previous years' war expenditure received to the close of 1942-43, and (*b*) items classified as War Revenues in 1940-41 and 1941-42. They do not include outstanding loans and advances made under authority of the various War Appropriation Acts and the War Appropriation (United Kingdom Financing) Act, 1942, to Government-owned companies, private companies and Allied Governments.

A distribution by projects of the amount shown for each department precedes the details of War expenditures in each departmental section hereof. Details of previous years' expenditures and credits by fiscal years will be found in the Annual Reports of the Auditor General for 1940 to 1942 inclusive.

1942-43

PUBLIC ACCOUNTS

PART II

A

DEPARTMENT OF AGRICULTURE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—1

DEPARTMENT OF AGRICULTURE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	8,492,274 73	Ordinary	776,650 46
Special	29,966,401 92	Special Receipts	2,035,197 12
War	19,980,219 33		
	$58,438,895 98		$2,811,847 58

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	$7,154,837 42	[21] Contingent and Special Funds	(Dr.) $ 997,833 18

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page A-83.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Return on Investments	45 87	
Privileges, Licences and Permits	181,926 02	143,344 51
Proceeds from Sales	324,854 03	306,140 59
Services and Service Fees	249,312 09	226,738 26
Refunds of Expenditure	10,231 51	9,158 19
Miscellaneous	10,280 94	2,699 33
Total Ordinary	776,650 46	688,080 88
Special Receipts—		
Refunds of Special Expenditure	145,530 33	1,920 74
War Appropriation Acts	1,889,666 79	1,598,574 52
Grand Total	$2,811,847 58	$2,288,576 14

Details

Ordinary Revenue—		
A	Return on Investments: Miscellaneous interest	45 87
B	Privileges, Licences and Permits: Registration and licence fees, $36,683.68; community pasture fees, $98,056.75; rentals, $38,194.10; water charges, $7,265.14; grazing fees, $1,116.85; hay permits, $609.50	181,926 02
C	Proceeds from Sales: Live stock and produce, $317,426.57; equipment and supplies, $3,105.28; land, $2,662.93; tags and seals, $1,067.52; hides, $591.73	324,854 03
D	Services and Service Fees: Race Track Supervision—difference between receipts and expenses, $7,734.96; inspection fees, $215,095.27; fumigation fees, $1,197.67; record of performance fees, $21,038.34; grain cleaning, $1,990.21; breeding fees, $1,853.34; labour charges, $402.30	249,312 09
E	Refunds of Expenditure	10,231 51
F	Miscellaneous: Fines and Forfeitures, $800; livery charges, $9,261.39; sundries, $219.55	10,280 94
	Total Ordinary	776,650 46
Special Receipts—		
G	Refunds of Special Expenditure: Direct Relief Agreements, $267.76; Feed and Fodder Agreements, $26; Prairie Farm Rehabilitation, $632.46; Prairie Farm Assistance, $35.65; Wheat Acreage Reduction, $144,568.46	145,530 33
H	War Appropriation Acts: Dehydration of Vegetables—1941, $213,280.51, 1942, $463,396.41; Giant Russian and Mennonite sunflower seed, $1,984.43; Etrich Flax Tow Scutching Machines, $26,000; Vanhauwaert Turbine Tow Scutching Machines, $21,894.67; Argentine rape seed, $879.75; alfalfa seed, $150,088.41; Red and Alsike clover seed, $271,511.09; Joint Seed Program, 1940, $347.30; fibre flax seed, $18,207.10; Nova Scotia Apple Agreements—1939 Crop, $13,136.46, 1940 Crop, $149,403.73, 1941 Crop, $64,546.43, 1942 Crop, $473,913.87; Royal Variety flax seed, $9,196.10; Prairie Farm income payments, $10,712.89; Experimental shipment of eggs to Great Britain, $1,166.20; sundries, $1.44	1,889,666 79
	Grand Total	$2,811,847 58

Certified correct.

H. BARTON,
Deputy Minister.

COMMENTS

B Registration and Licence Fees are collected under authority of various Acts administered by the Department.

Community pastures are operated under the Prairie Farm Rehabilitation Act to provide pasturage and other incidental services for live stock. Fees are collected by ministerial authority.

Rentals are derived chiefly from employees occupying dwellings on Experimental Farms and from land settlement projects under the Prairie Farm Rehabilitation Program. The Rosthern Experimental Station, formerly operated by the Department, is now rented at $500 per annum.

Prairie Farm Rehabilitation is the source of revenue from water charges, grazing fees and hay permits.

C Experimental Farms sales of live stock and produce amounted to $273,416.63. Proceeds from sales of live stock originally purchased under policies administered by the Production Service amounted to $31,057.22.

Sales of equipment include $2,300 for nine used cars.

Land sales were effected chiefly under agreements respecting land settlement projects under the administration of the Prairie Farm Rehabilitation Act.

Tags and seals were supplied through the Plant Products Division in connection with corn inspection.

D Race Track Supervision: Section 235 of the Criminal Code provides for the appointment by the Minister of Agriculture of an officer to approve of the type of pari-mutuel machines used, to supervise the operations of the machines, and to enforce the provisions of the Code relating to race-track betting; the expense incident to such supervision to be borne by the sponsoring racing association. Expenses are provided for by daily fees levied against race-track meetings. From the revenue so obtained, costs of supervision are paid. In the Province of Quebec civilian supervisors are employed, while in other provinces officers of the Royal Canadian Mounted Police perform this function. Payments to the Royal Canadian Mounted Police, with the exception of out-of-pocket expenses arising in connection with this activity, are deposited to the Royal Canadian Mounted Police Benefit Trust Fund under authority of Section 21 of the Royal Canadian Mounted Police Act.

Inspection Fees: Fruit car grading and inspection fees are collected under authority of the Fruit, Vegetables and Honey Act; egg inspection fees, dressed poultry inspection fees, fur grading and inspection fees, under the Live Stock and Live Stock Products Act; field inspection fees, seed testing and inspection fees, etc., under the Seeds Act. Inspections are required to be made under the Animal Contagious Diseases Act and the Meat and Canned Foods Act.

Fumigation Fees: All charges in connection with the treatment of nursery stock entering Canada, which is found to be infected, are recovered from the importer under authority of the Destructive Insect and Pest Act. Under the Animal Contagious Diseases Act, merchandise imported in hay, straw, or other raw product of the soil must be disinfected before entry. When fumigated at a Canadian fumigation station, fees are collected by ministerial authority.

Record of Performance Fees: Under regulations issued by the Department, tests are conducted to determine the butter fat content of milk and the total milk production of individual pure-bred cows; an annual fee of $5 per herd is charged. Regulations also exist governing the recording of egg production under the supervision of departmental officers; fees are levied according to the number of birds entered under the plan.

E This item includes $7,852.83 unexpended balance of $100,000 placed at the disposal of the Finnish Government to purchase foodstuffs for relief purposes (P.C. 220½ of January 18, 1940).

F Fines and Forfeitures consist of penalties imposed for infractions of various acts administered by the Department. Livery charges represent refunds from the several provinces to cover transportation costs of veterinary inspectors engaged in bovine tuberculosis tests.

G Wheat Acreage Reduction receipts represent, for the most part, recoveries of overpayments on information received subsequent to date of payment.

H These amounts represent proceeds from sales resulting from the various programs pertaining to the War activities of the Department, and refunds of previous years' War expenditure.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	41,803,516 00	38,181,315 31	43,557,647 00
Continuing Statutory Provisions	268,047 31	268,047 31	11,865,822 14
Transferred from annual appropriations of the Department of Finance	9,314 03	9,314 03	19,342 20
	42,080,877 34	38,458,676 65	55,442,811 34
Allotted from the War Appropriation	23,119,102 16	19,980,219 33	27,387,361 21
Total	$65,199,979 50	$58,438,895 98	$82,830,172 55

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		ADMINISTRATION SERVICE			
A–9	Stat.	Salary of Minister—Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
A–9	Stat.	Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
A–9	1	Departmental Administration	125,558 00	111,541 54	14,016 46
A–9	2	Publicity and Extension Division	108,715 00	102,053 95	6,661 05
A–10	3	Advisory Committee on Agricultural Services	3,000 00	336 19	2,663 81
A–10	4	Contributions to Empire Bureaux	36,274 00	34,155 27	2,118 73
		SCIENCE SERVICE			
A–11	5	Science Service Administration	23,427 00	22,001 69	1,425 31
A–11	6	Animal and Poultry Pathology	147,300 00	142,067 77	5,232 23
A–12	7	Bacteriology and Dairy Research	40,497 00	39,398 34	1,098 66
A–12	8, 66	Botany and Plant Pathology	285,896 03	285,614 90	281 13
A–13	9	Agricultural Chemistry	102,881 00	100,154 38	2,726 62
A–14	10, 445, 412	Entomology	465,354 00	452,405 50	12,948 50
A–15	18, 446	Plant Protection	288,591 00	276,170 77	12,420 23
		EXPERIMENTAL FARMS SERVICE			
A–16	11	Experimental Farms Administration	59,610 00	59,363 69	246 31
A–17	12	Central Experimental Farm	585,130 00	578,387 51	6,742 49
A–18	13	Branch Farms and Stations and Illustration Stations	1,292,855 00	1,271,307 67	21,547 33
		PRODUCTION SERVICE			
A–22	14	Production Service Administration	37,272 00	35,286 64	1,985 36
A–22	15, 447	Health of Animals—Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act	1,753,680 00	1,638,873 95	114,806 05
A–25	16	Compensation for animals slaughtered	375,750 00	375,435 10	314 90
A–26	17	Livestock and Poultry	705,572 00	652,277 31	53,294 69
A–28	19	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of $18,900 to Canadian Seed Growers' Association	519,582 00	499,470 56	20,111 44
A–29	20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates	65,000 00	65,000 00	
A–29	21	Grants to Agricultural Organizations, in the amounts detailed in the Estimates	33,500 00	32,500 00	1,000 00

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		MARKETING SERVICE			
A–30	22	Marketing Service Administration	94,457 00	88,848 99	5,608 01
A–30	23	Agricultural Economics	96,935 00	85,771 71	11,163 29
A–31	24	Dairy Products	365,098 00	357,673 51	7,424 49
A–32	25\ 448/	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates	258,350 00	82,953 60	175,396 40
A–34	26\ 417/	Fruit, Vegetable and Maple Products and Honey, including Grant of $5,000 to Canadian Horticultural Council	529,520 00	528,558 30	961 70
A–35	27	Livestock and Livestock Products	553,026 00	531,210 87	21,815 13
A–36	28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $13,000	25,000 00	24,405 02	594 98
		SUPERANNUATION AND RETIREMENT BENEFITS			
A–36	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	7,050 00	7,050 00	
		Total Ordinary	8,996,880 03	8,492,274 73	504,605 30
		SPECIAL			
A–37	29	Prairie Farm Rehabilitation Act and Water Storage	2,000,000 00	1,729,344 77	270,655 23
A–40	Stat.	Prairie Farm Assistance Act, c. 50, 1939	248,997 31	248,997 31	
A–40	30	Prairie Farm Assistance Act	500,000 00	157,013 32	342,986 68
A–41	31\ 449/	Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act	28,175,000 00	25,868,562 53	2,306,437 47
A–66	32\ 413/	Assistance to encourage the Improvement of Cheese and Cheese Factories	2,110,000 00	1,962,483 99	147,516 01
A–66	33	Assistance for the replacement of maple production equipment	50,000 00		50,000 00
		Total Special	33,083,997 31	29,966,401 92	3,117,595 39

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR			
A–69		Agricultural Supplies Board—Administration	37,543 63	32,323 50	5,220 13
A–69		Flour and Feed Administrator	29,352 09	21,136 12	8,215 97
A–69		Flax Fibre Administrator	24,706 10	22,076 60	2,629 50
A–70		Fertilizers and Pesticides Administrator	24,904 80	21,235 05	3,669 75
A–70		Seeds Administrator	6,994 90	3,108 49	3,886 41
A–70		Expenses of the Agricultural Advisory Committee	2,500 00	2,057 52	442 48
A–70		Advertising Bacon Hog Campaign	46,000 00	42,868 68	3,131 32
A–71		Advertising respecting the production of wheat, coarse grains, flaxseed and fodder crops	15,000 00	15,000 00	
A–71		Purchase and installation of equipment for the dehydration of apples	13,087 17	13,087 17	
A–71		Dehydration of vegetables —Purchase of laboratory equipment	1,765 54	1,661 60	103 94
A–72		1941 Commitments	130,000 00	96,990 82	33,009 18
A–72		1942 Contracts	1,000,000 00	643,795 92	356,204 08
A–72		Dehydration Research	50,000 00	2,275 08	47,724 92
A–73		Purchase of sunflower seed	3,500 00	2,988 06	511 94
A–73		Publishing special wartime pamphlets	7,000 00	6,402 36	597 64
A–73		Egg production program—Administration	12,000 00	10,253 90	1,746 10
A–73		Expenses in connection with the inspection of eggs	22,900 00	16,616 53	6,283 47
A–73		Advertising re Farm Women's Activities	30,000 00	26,934 53	3,065 47
A–74		Advertising Canada's Agricultural War Effort	555 00	555 00	
A–74		Advertising—Production of butter	15,000 00	11,592 28	3,407 72
A–74		Advertising—Sheep Raising Program	12,000 00	10,865 89	1,134 11
A–74		Production of seed for shipment to the United Kingdom	1,571 40	1,571 40	
A–74		Advertising re the reduction of domestic consumption of pork, ham and bacon	15,000 00	11,026 32	3,973 68
A–75		Advertising re the retention of Royal flax seed	1,600 00	1,209 86	390 14
A–75		Advertising to stimulate livestock production	22,000 00	18,921 00	3,079 00
A–75		Purchase of Argentine rape seed	5,500 00	5,166 67	333 33
A–75		Storage of flax and flax tow held on British Government account	22,000 00		22,000 00
A–75		Sheep Raising Program	75,000 00	37,564 82	37,435 18

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*concluded*			
		Agricultural Supplies Board—*concluded*			
		Etrich Flax Tow Scutching Machines—			
A–76		Plans and specifications.	159 53	159 53	
A–76		Manufacture of patterns and tools	6,943 40	6,943 40	
A–76		Manufacture of machines	18,620 63	18,383 13	237 50
		Vanhauwaert Turbine Tow Scutching Machines—			
A–76		Purchase of patterns and tools	6,361 20	6,361 20	
A–77		Purchase of machines	54,800 46	54,800 46	
A–77		Joint Seed Program 1940	20,000 00	3,348 89	16,651 11
A–77		Joint Seed Program 1941	10,000 00	1,405 45	8,594 55
A–77		Purchase of fibre flax seed	15,000 00	3,446 56	11,553 44
A–78		Purchase of Royal flax seed	20,000 00	8,710 17	11,289 83
A–78		Purchase of alfalfa seed	150,000 00	63,878 22	86,121 78
A–78		Purchase of Red and Alsike clover seed	350,000 00	260,044 48	89,955 52
A–79		Subsidies to producers of alfalfa meal	30,000 00	1,128 41	28,871 59
A–79		Bacon Board Administration	54,228 37	44,960 78	9,267 59
A–79		Dairy Products Board Administration	14,137 49	12,318 77	1,818 72
A–80		Disposal of Agricultural Products rendered surplus by war—			
		Nova Scotia Apple Agreement 1940	35,000 00	31,382 08	3,617 92
		Nova Scotia Apple Agreement 1941	150,000 00	122,867 48	27,132 52
		Nova Scotia Apple Agreement 1942	3,007,250 00	2,477,558 90	529,691 10
		British Columbia Apple Agreement 1941	10,000 00	203 69	9,796 31
		British Columbia Apple Agreement 1942	965,900 00	261,414 06	704,485 94
		Nova Scotia Apple Marketing Board Reimbursement	7,438 30	7,438 30	
		Special Products Board—			
A–81		Administration	28,932 15	26,255 25	2,676 90
A–81		Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food	250 00		250 00
A–81		Subsidy on export eggs	936,600 00	620,711 05	315 888 95
A–82		Freight Assistance on Western feed grains	10,700,000 00	10,317,593 87	382,406 13
A–82		Payment of eight cents per bushel in respect of Western wheat	875,000 00	836,233 65	38,766 35
A–82		Fertilizer Subventions and freight allowances	1,075,000 00	1,035,874 66	39,125 34
A–82		To increase the income of farmers in the Spring Wheat Area of Western Canada	2,800,000 00	2,677,511 72	122,488 28
A–83		Subsidy on concentrated milk	150,000 00		150,000 00
		Total War	23,119,102 16	19,980,219 33	3,138,882 83
		Grand Total	$65,199,979 50	$58,438,895 98	$ 6,761,083 52

ADMINISTRATION SERVICE

Salary of Minister of Agriculture, Salaries Act, c. 182, R.S. ..$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ..$ 2,000 00

The above amounts were paid to the Hon. J. G. Gardiner.

Vote 1 Departmental Administration 125,558 00
Expenditures 111,541 54

Lapsed .....$ 14,016 46

		Estimates details	Allotments authorized	Expenditures
A	Salaries	96,670 00	94,470 00	88,690 43
B	Cost of Living Bonus	4,848 00	7,048 00	6,530 35
C	Equipment	4,740 00	4,740 00	4,450 64
D	Miscellaneous	300 00	300 00	198 72
E	Printing and Stationery	9,000 00	9,000 00	5,338 32
F	Telephones, Telegrams and Postage	3,000 00	3,000 00	1,589 93
G	Travelling Expenses	7,000 00	7,000 00	4,743 15
		$ 125,558 00	$ 125,558 00	$ 111,541 54

COMMENTS

A As of March 31, 1943, there were 53 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): G. S. H. Barton, Deputy Minister, $10,000; J. G. Bouchard, Assistant Deputy Minister, $4,800; D. M. Allan, $4,080 (military leave Jan. 1); W. C. M. Beckstead, $2,400; D. L. Burgess, $3,720; I. J. Cummings, $3,720; B. M. Deachman, $2,400, secretarial allowance, $600; A. L. Shaw, $2,700; E. F. Steele, $4,020; G. A. Traill, $2,400.

G The following persons were paid travelling expenses in excess of $300: Hon. J. G. Gardiner, $2,661.42; G. S. H. Barton, $344.57; D. M. Allan, $866.43.

Vote 2 Publicity and Extension Division 108,715 00
Expenditures 102,053 95

Lapsed .....$ 6,661 05

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	76,490 00	74,390 00	70,575 51
B	Cost of Living Bonus	5,755 00	7,855 00	7,302 23
C	Express, Freight and Cartage	3,200 00	3,200 00	2,941 56
D	Printing and Stationery	14,000 00	13,400 00	12,448 24
E	Supplies and Materials	3,500 00	3,350 00	2,682 02
F	Telephones, Telegrams and Postage	1,970 00	1,970 00	1,673 93
G	Travelling Expenses	3,800 00	4,550 00	4,430 46
		$ 108,715 00	$ 108,715 00	$ 102,053 95

COMMENTS

A As of March 31, 1943, there were 41 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: G. J. Fixter, $2,520; F. James, $3,720; R. B. W. Marven, $2,820; J. S. McGiffin, $2,880; F. C. Nunnick, $4,320.
Wages of labourers and casual employees amounted to $8,151.45.

G The following employees were paid travelling expenses in excess of $300: L. Cummings, $617.81; J. H. Leroux, $671.97; W. L. McEwen, $946.83; F. C. Nunnick, $1,203.70.

Vote 3 Advisory Committee on Agricultural Services **3,000 00**
Expenditures **336 19**

Lapsed ..... **$ 2,663 81**

		Estimates details	Allotments authorized	Expenditures
A	Temporary Assistance	1,320 00	1,320 00	
B	Miscellaneous Services, including Travelling Expenses	1,680 00	1,680 00	336 19
		$ 3,000 00	$ 3,000 00	$ 336 19

Vote 4 Contributions to Empire Bureaux **36,274 00**
Expenditures **34,155 27**

Lapsed ..... **$ 2,118 73**

		Estimates details	Expenditures
A	Farnham House Laboratory	6,083 33	5,587 50
B	Imperial Agricultural Bureaux	21,917 33	20,968 77
C	Imperial Bureau of Entomology	5,353 34	4,917 00
D	Imperial Bureau of Mycology	2,920 00	2,682 00
		$ 36,274 00	$ 34,155 27

COMMENTS

The annual contributions agreed upon by the 1936 conference expired with the fiscal year ended March 31, 1942. The conference recommended that, should it be proved impracticable to assemble the next conference before the autumn of 1941, the existing

scale of contributions would be maintained, pending the calling of a conference when circumstances permit. The payments, therefore, represent Canada's usual contributions as follows: Farnham House Laboratory, £1,250; Imperial Agricultural Bureaux, £3,875, plus £816 additional for potato research; Imperial Bureau of Entomology, £1,100; Imperial Bureau of Mycology, £600.

The differences between the amounts voted and those expended are due to the fact that the Estimates were based on the par rate of exchange, viz. $4.86\frac{2}{3}$. The established rate is $4.47.

SCIENCE SERVICE

Vote 5 Science Service Administration **23,427 00**
Expenditures **22,001 69**

Lapsed ..... **$ 1,425 31**

	Estimates details	Allotments authorized	Expenditures
A Salaries	18,480 00	19,475 00	19,228 10
B Cost of Living Bonus	1,096 00	996 00	936 84
C Co-operative Investigations	1,800 00	905 00	73 00
D Printing and Stationery	1,000 00	1,000 00	997 59
E Supplies and Materials	26 00	26 00	7 86
F Telephones, Telegrams and Postage	125 00	125 00	64 69
G Travelling Expenses	900 00	900 00	693 61
	$ 23,427 00	$ 23,427 00	$ 22,001 69

COMMENTS

A As of March 31, 1943, there were 9 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: T. B. G. Rankin, $2,400; J. M. Swaine, $6,900; H. L. Trueman, $3,480.

G The following employee was paid travelling expenses in excess of $300: H. L. Trueman. $412.61.

Vote 6 Animal and Poultry Pathology **147,300 00**
Expenditures **142,067 77**

Lapsed ..... **$ 5,232 23**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	116,200 00	111,890 00	109,874 24
B Cost of Living Bonus	6,380 00	8,730 00	7,822 18
C Buildings and Lands	1,600 00	1,600 00	1,316 90
D Equipment	1,000 00	1,200 00	1,133 54
E Express, Freight and Cartage	400 00	463 00	463 00
F Miscellaneous	1,800 00	2,547 00	2,544 82
G Printing and Stationery	2,500 00	2,500 00	1,698 94
H Supplies and Materials	13,590 00	13,590 00	13,152 37
I Telephones, Telegrams and Postage	250 00	300 00	283 80
J Travelling Expenses	3,580 00	4,480 00	3,777 98
	$ 147,300 00	$ 147,300 00	$ 142,067 77

COMMENTS

A As of March 31, 1943, there were 48 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. C. Bankier, $2,700; E. W. Bond, $2,520; E. A. B. Bruce, $3,120 and house valued at $360; R. Gwatkin, $3,060; L. M. Heath, $3,660; H. Konst, $3,180; C. Mackie, $2,520; C. W. McIntosh, $3,660; C. A. Mitchell, $4,140; T. Moore, $2,700; P. J. G. Plummer, $2,700; J. C. Reid, $3,660 (July 5); W. E. Swales, $3,060; E. A. Watson, $4,920; C. H. Weaver, $3,660; A. B. Wickware, $3,120.

Wages of labourers and casual employees amounted to $18,906.45.

J The following employees were paid travelling expenses in excess of $300: R. Gwatkin, $424.08; C. A. Mitchell, $463.85; E. A. Watson, $376.43; C. H. Weaver, $326.47.

Vote 7 Bacteriology and Dairy Research		**40,497 00**
Expenditures		**39,398 34**
Lapsed		**$ 1,098 66**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	35,480 00	34,680 00	34,502 74
B	Cost of Living Bonus	1,115 00	1,215 00	1,205 91
C	Equipment	200 00	700 00	619 59
D	Express, Freight and Cartage	100 00	100 00	86 29
E	Miscellaneous	150 00	500 00	459 93
F	Printing and Stationery	802 00	802 00	343 36
G	Supplies	1,600 00	1,525 00	1,266 85
H	Telephones, Telegrams and Postage	100 00	100 00	63 18
I	Travelling Expenses	950 00	875 00	850 49
		$ 40,497 00	$ 40,497 00	$ 39,398 34

COMMENTS

A As of March 31, 1943, there were 15 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: H. L. Berard, $2,520; E. G. Hood, $3,780; C. K. Johns, $3,180; A. G. Lochhead, $4,140; R. H. Thexton, $2,400; M. I. Timonin, $2,460; A. H. White, $3,060.

Wages of labourers and casual employees amounted to $1,227.14.

Vote 8 Botany and Plant Pathology		**282,582 00**
Vote 66 Salaries, cost of living bonus, re-classifications and increases, supplement		**3,314 03**
		285,896 03
Expenditures		**285,614 90**
Lapsed		**$ 281 13**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	244,035 00	239,377 28	239,377 28
B	Cost of Living Bonus	9,282 00	12,596 03	12,596 03
C	Equipment	2,000 00	3,485 13	3,485 13
D	Express, Freight and Cartage	940 00	599 59	599 59
E	Miscellaneous	1,805 00	1,785 15	1,785 15
F	Printing and Stationery	5,485 00	5,340 54	5,340 54
G	Rents	3,600 00	3,423 00	3,423 00
H	Supplies	4,000 00	7,103 64	7,103 64
I	Telephones, Telegrams and Postage	1,735 00	1,696 51	1,415 38
J	Travelling Expenses	9,700 00	10,489 16	10,489 16
		$ 282,582 00	$ 285,896 03	$ 285,614 90

COMMENTS

A J As of March 31, 1943, there were 94 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Berkeley, G. H.	$3,240 00	$ 349 82	MacRae, R.	2,700 00	
Broadfoot, W. C.	2,880 00		McCallum, A. W.	2,880 00	
Brown, A. M.	2,400 00		McLarty, H. R.	3,660 00	
Buckley, A. R. T.	2,700 00		Mead, H. W.	2,400 00	
Chamberlain, G. C.	3,180 00		Mounce, I.	3,180 00	
Conners, I. L.	3,180 00		Newton, M.	3,240 00	
Cormack, M. W.	2,700 00		Newton, W.	3,180 00	
Craigie, J. H.	4,140 00		Perreault, J. C.	2,880 00	
Drayton, F. L.	3,660 00		Peterson, B.	2,400 00	
Fitzpatrick, R. E.	2,400 00		Popp, W.	2,400 00	
Gordon, W. L.	2,880 00		Racicot, H. N.	3,180 00	
Greaney, F. J.	3,180 00		Richardson, J. K.	2,400 00	
Groh, H.	3,180 00		Riley, C. G.	2,880 00	
Gussow, H. T.	5,220 00	501 66	(military leave, Feb. 1)		
Hildebrand, A. A.	2,400 00		Russell, R. C.	2,880 00	
Hockey, J. F. D.	3,180 00		Sallans, B. J.	2,700 00	
Howatt, L. J.	2,700 00		Sanford, G. B.	3,180 00	
Hurst, R. R.	3,180 00		Scott, G. A.	2,700 00	317 40
Johnson, T.	2,880 00		Senn, H. A.	3,060 00	
Jones, W.	2,400 00		Simmons, P.	3,240 00	
Koch, L. W.	2,880 00	560 39	Willison, R. S.	2,880 00	
Machacek, J. E.	2,400 00		Woolliams, G. E.	2,700 00	
MacLeod, D. J.	3,180 00	300 51			

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: J. E. Bier, $438.13; A. J. Skolko, $318.53.

Wages of labourers and casual employees amounted to $28,105.92.

C Includes the purchase of 2 tractors with attachments at a cost of $2,378.25.

Vote 9	**Agricultural Chemistry**	**102,881 00**
	Expenditures	**100,154 38**
	Lapsed	**$ 2,726 62**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	90,270 00	85,210 00	84,307 71
B	Cost of Living Bonus	4,108 00	4,793 00	4,750 16
C	Equipment	1,060 00	1,535 00	1,091 39
D	Express, Freight and Cartage	550 00	550 00	421 74
E	Miscellaneous	350 00	500 00	486 22
F	Printing and Stationery	1,000 00	1,000 00	811 48
G	Supplies and Materials	4,443 00	7,743 00	6,834 90
H	Telephones, Telegrams and Postage	100 00	150 00	86 48
I	Travelling Expenses	1,000 00	1,400 00	1,364 30
		$ 102,881 00	$ 102,881 00	$ 100,154 38

COMMENTS

A As of March 31, 1943, there were 44 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): C. E. Allen, $3,180 (military leave, Apr. 22); H. J. Atkinson, $2,460; A. R. G. Emslie, $2,700; G. R. Giles, $3,180; H. S. Hammond, $3,180; B. Hedley, $2,700; F. A. Herman, $3,300; J. T. Janson, $3,660; F. B. Johnston, $2,700; C. H. Robinson, $4,620; H. H. Selwyn, $2,400; C. J. Watson, $3,660; L. E. S. Wright, $3,660.

Wages of labourers and casual employees amounted to $3,468.21.

I The following employees were paid travelling expenses in excess of $300: J. M. McArthur, $430.07; C. H. Robinson, $406.20.

Vote 10	**Entomology**	**450,854 00**
Vote 445	**(Supplementary Estimates)**	**10,000 00**
Vote 412	**(Further Supplementary Estimates)**	**4,500 00**
		465,354 00
	Expenditures	**452,405 50**
	Lapsed	**$ 12,948 50**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	379,327 00	365,058 97	362,589 84
B	Cost of Living Bonus	18,079 00	21,232 62	21,232 62
C	Buildings and Lands	1,135 00	1,135 00	318 02
D	Equipment	3,100 00	2,050 39	2,005 65
E	Express, Freight and Cartage	1,910 00	1,910 00	1,591 03
F	Miscellaneous	3,434 00	5,707 97	5,707 97
G	Printing and Stationery	13,127 00	13,127 00	4,971 03
H	Rents	3,801 00	3,801 00	3,342 00
I	Supplies and Materials	14,167 00	18,275 13	18,275 13
J	Telephones, Telegrams and Postage	3,224 00	3,224 00	2,540 29
K	Travelling Expenses	24,050 00	29,831 92	29,831 92
		$ 465,354 00	$ 465,354 00	$ 452,405 50

COMMENTS

A K As of March 31, 1943, there were 167 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Armstrong, T.	$2,400 00	
Arnason, A. P.	2,700 00	
Atwood, C. E.	2,400 00	$ 348 48
Baird, A. B.	3,660 00	693 38
Balch, R. E.	3,180 00	345 59
Beall, G.	2,400 00	717 92
Bird, R. D.	3,180 00	
Brown, A. W. A. (military leave, Nov. 6)	2,400 00	
Brown, W. J.	3,180 00	
Buckell, E. R.	3,180 00	
Crawford, H. G. M.	4,140 00	370 14
Daviault, L.	2,400 00	532 03
De Gryse, J. J.	4,140 00	367 48
Downes, W.	2,700 00	
Dustan, A. G.	3,180 00	
Farstad, C.	2,400 00	584 34
Garlick, W. G. P.	2,700 00	
Gibson, A. (July 15)	5,220 00	
Glen, R.	2,700 00	
Glendenning, R.	2,700 00	
Gorham, R. P.	2,700 00	502 63
Graham, A. R.	2,400 00	
Gray, H. E.	3,180 00	513 90
Gregson, J. D.	2,400 00	
Hall, J. A.	2,400 00	
Hammond, G. H.	2,400 00	523 03
Handford, R. H.	2,400 00	
Hopping, G. R.	2,880 00	345 97
King, K. M.	3,660 00	
Mail, G. A.	3,180 00	
Maltais, J. B.	2,400 00	472 25
Manson, G. F.	2,700 00	
Marshall, J.	3,060 00	
Mathers, W. G.	2,400 00	
McDunnough, J. H.	4,140 00	
McLaine, L. S.	4,620 00	1,151 74
Painter, R. H.	2,400 00	1,468 32
Patterson, N. A.	2,700 00	
Paul, L. C.	2,400 00	
Peck, O.	2,400 00	
Petch, C. E.	3,180 00	459 13
Pickett, A. D.	3,060 00	
Prebble, M. L.	2,700 00	303 49
Reeks, W. A.	2,400 00	
Richmond, H. A.	2,400 00	646 67
Ross, W. A.	3,660 00	681 30
Seamans, H. L.	3,660 00	443 63
Simpson, L. J. M.	2,700 00	
Smith, R. W.	2,880 00	
Spencer, G. J. (Aug. 16)	2,520 00	
Stewart, K. E.	2,700 00	
Stirret, G. M.	3,180 00	811 09
Twinn, C. R.	3,180 00	
Venables, E. P.	2,400 00	
Walley, G. S.	2,880 00	
Watson, E. B.	3,180 00	
White, R. M.	2,400 00	518 89
Wishart, G.	2,700 00	

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: A. D. Baker, $480.87; A. A. Beaulieu, $386.10; F. M. Cannon, $490.60; L. A. Jacobson, $300.53; R. W. Salt, $354.44; J. F. Sharp, $336.03.

Wages of labourers and casual employees amounted to $26,127.71.

D Includes one new car purchased at a net cost of $1,000, after deducting an allowance of $447.16 on 2 used cars.

I Includes the purchase of arsenate of lead used in the control of the Japanese Beetle, $2,278.85.

Vote 18	**Plant Protection**	**280,591 00**
Vote 446	**(Supplementary Estimates)**	**8,000 00**
		288,591 00
	Expenditures	**276,170 77**
	Lapsed	**$ 12,420 23**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	202,925 00	192,525 00	188,933 79
B	Cost of Living Bonus	11,000 00	14,500 00	13,910 38
C	Buildings and Lands	6,200 00	6,700 00	6,488 00
D	Equipment	8,200 00	6,700 00	4,889 19
E	Express, Freight and Cartage	735 00	735 00	538 42
F	Miscellaneous	440 00	940 00	899 63
G	Printing and Stationery	8,000 00	4,500 00	3,859 85
H	Rents and Taxes	751 00	751 00	699 01
I	Supplies and Materials	4,000 00	15,700 00	15,052 58
J	Telephones, Telegrams and Postage	2,190 00	2,303 09	2,303 09
K	Travelling Expenses	44,000 00	42,886 91	38,353 54
L	Contributions to Unemployment Insurance Fund	150 00	350 00	243 29
		$ 288,591 00	$ 288,591 00	$ 276,170 77

COMMENTS

A As of March 31, 1943, there were 103 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: W. A. Fowler, $2,880; E. W. Harber, $3,000; W. N. Keenan, $3,780; H. A. U. Monro, $2,520; H. F. Olds, $2,880; S. G. Peppin, $2,520; W. St. G. Ryan, $2,880; R. W. Sheppard, $2,520; P. N. Vroom, $2,520.

Wages of labourers and casual employees amounted to $1,229.76.

C Construction of a greenhouse at Fredericton was undertaken at a total cost of $9,109 and the cost was charged as follows: this allotment, $6,488; equipment allotment, $896.80; Vote 274—Public Works Department, $1,524.20. The sum of $200 is withheld pending completion.

D Three new cars were purchased at a net cost of $3,307.37, after deducting an allowance of $650 on 2 used cars.

K The following employees were paid travelling expenses in excess of $300: B. Baribeau, $758.59; P. J. G. Baribeau, $942.81; N. P. Beaudoin, $342.28; E. R. Bewell, $548.92; W. Briggs, $435.41; P. C. Brown, $334.71; E. D. Cairns, $319.56; A. Charlebois, $691.62; G. E. Clayland, $373.03; C. Copeland, $546.96; H. A. Cox, $311.35; W. A. Cumming, $649.80; P. E. Donat, $355.75; G. Ethier, $956.40; W. A. Fowler, $398.12; C. H. Godwin, $623.87; S. D. Hicks, $379.32; F. J. Hudson, $406.59; J. N. Hume, $396.10; M. L. Jardine, $395.67; W. N. Keenan, $422.74; W. L. S. Kemp, $407.63; O. W. Lachaine, $830.06; W. R. Lapp, $381.31; R. C. Layton, $407.19; L. P. Lebrun, $491.94; G. H. Lewis, $360.44; R. S. MacGregor, $325.10; H. S. MacLeod, $567.41; J. W. Marritt, $573.38; G. U. McBay, $469.86; W. K. McCulloch, $387.66; W. M. McCullough, $475.66; H. L. McLaren, $344.81; J. D. Michaud, $393.41; H. A. U. Monro, $428.06; D. L. Moore, $612.56; H. F. Olds, $1,004.45; J. C. Paddon, $339.09; S. G. Peppin, $325.20; D. J. Petty, $1,327.61; L. L. Reed, $1,363.86; J. C. Rivard, $588.24; C. E. Robison, $679.59; W. G. Ross, $504.50; W. St. G. Ryan, $758.66; J. W. Scannell, $842.44; R. W. Sheppard, $392.17; P. Tache, $525.46; D. Tanguay, $399.02; W. D. Touzeau, $469.36; E. A. True, $407.30; F. B. Warnock, $306.10; R. G. Webber, $417.56; H. W. Whiteside, $848.69; C. E. Wry, $464.62.

Payments of $5,000 or over were made from this vote to the following: Lord and Burnham Co., Ltd., St. Catharines, Ont., $6,896.80; Niagara Brand Spray Co., Ltd., Burlington, Ont., $8,623.17.

EXPERIMENTAL FARMS SERVICE

Vote 11	**Experimental Farms Administration**	**59,610 00**
	Expenditures	**59,363 69**
	Lapsed	**$ 246 31**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	51,760 00	51,767 00	51,754 23
B	Cost of Living Bonus	2,550 00	3,300 00	3,243 58
C	Equipment	300 00	100 00	86 52
D	Miscellaneous	600 00	340 00	260 20
E	Printing and Stationery	2,200 00	1,975 00	1,959 50
F	Supplies and Materials	600 00	278 00	254 91
G	Telephones, Telegrams and Postage	600 00	450 00	449 30
H	Travelling Expenses	1,000 00	1,400 00	1,355 45
		$ 59,610 00	$ 59,610 00	$ 59,363 69

COMMENTS

A As of March 31, 1943, there were 25 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: E. S. Archibald, $7,500; H. C. Ensor, $3,480; F. W. Graves, $3,000; W. F. Hanchet, $2,700; E. S. Hopkins, $5,220; T. J. Kendrick, $2,760.

Wages of labourers and casual employees amounted to $837.96.

H The following employee was paid travelling expenses in excess of $300: E. S. Archibald, $1,124.59.

Vote 12 Central Experimental Farm **585,130 00**
Expenditures **578,387 51**

Lapsed ..... $ **6,742 49**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	459,390 00	450,806 49	448,715 73
B	Cost of Living Bonus	30,280 00	38,863 51	38,863 51
C	Buildings and Lands	2,520 00	1,990 96	1,695 22
D	Equipment	12,150 00	12,679 04	12,679 04
E	Freight, Express and Cartage	2,105 00	2,105 00	1,728 53
F	Miscellaneous	2,520 00	4,431 43	4,431 43
G	Printing and Stationery	18,450 00	15,361 27	13,287 76
H	Rents	2,560 00	2,560 00	2,335 00
I	Supplies and Materials	19,720 00	26,422 67	26,422 67
J	Feed	18,040 00	12,514 63	12,514 63
K	Telephones, Telegrams and Postage	1,835 00	1,835 00	1,146 79
L	Travelling Expenses	15,560 00	15,560 00	14,567 20
		$ 585,130 00	$ 585,130 00	$ 578,387 51

COMMENTS

A L As of March 31, 1943, there were 142 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Arengo-Jones, R. W.	$2,520 00	
Armstrong, J. Maxwell.	3,540 00	
Armstrong, J. Morris	3,180 00	
Bird, S.	2,460 00	
Blair, D. S.	3,180 00	
Braun, E.	2,580 00	
Browne, F. S.	3,660 00	
Cowan, P. R.	3,180 00	
Davis, M. B.	4,620 00	
Deakin, A.	3,060 00	
Derick, R. A.	3,180 00	
Dimmock, F.	3,660 00	$ 423 46
Eaton, E. L.	2,400 00	359 64
Ferguson, W.	2,520 00	
Fraser, E. B.	3,180 00	
Fraser, J. G. C.	3,660 00	
Gilmore, L. E.	2,700 00	
Gooderham, C. B.	3,660 00	533 22

	Salary rate	Travelling expenses
Gutteridge, H. S.	3,180 00	364 44
Hill, H.	3,180 00	
Hunter, A. W. S.	2,700 00	
Hutchinson, R. J.	3,780 00	
Kalbfleisch, W.	2,820 00	
Kellett, A.	2,700 00	
Knowles, G.	2,520 00	
Leahey, A.	3,240 00	
Mackey, E. M.	2,700 00	425 16
MacRae, N. A.	3,660 00	
MacVicar, R. M.	2,700 00	
McGregor, W. G.	3,180 00	
Mitchell, H. D. (Feb. 1)	2,700 00	
Muir, G. W.	4,140 00	608 44
Munro, S. S.	3,060 00	
Nelson, N. T.	4,140 00	
Newman, L. H.	4,920 00	537 19
Nowosad, F. S.	2,700 00	
Oliver, R. W.	2,520 00	
Phillips, W. R.	2,520 00	
Preston, I.	2,520 00	
Ripley, P. O.	3,660 00	
Ritchie, T. F.	3,660 00	
Robertson, G.	4,140 00	498 31
Stevenson, T. M.	4,020 00	318 78
Sylvestre, P. E.	3,180 00	
Taylor, A. G.	2,700 00	
Whiteside, A. G. O.	3,180 00	

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: H. Aalund, $454.05; D. B. Cann, $385.39; L. Farstad, $1,069.37; G. A. Hills, $1,280.39; N. M. Parks, $908.44; L. G. Reeds, $452.28; N. R. Richards, $655.33; P. C. Stobbe, $316.47; G. B. Whiteside, $582.31.

Wages of labourers and casual employees amounted to $162,597.68.

D Includes the purchase of one Massey-Harris tractor, $1,179.50.

Payment of $6,436.27 was made from this vote to Maple Leaf Milling Co., Ltd.

Vote 13 Branch Farms and Stations and Illustration Stations 1,292,855 00
Expenditures 1,271,307 67

Lapsed ..... $ 21,547 33

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	973,063 00	947,119 33	926,943 93
B	Cost of Living Bonus	67,530 00	93,473 67	93,473 67
C	Buildings and Lands	12,186 00	3,222 36	3,222 36
D	Equipment and Livestock	33,012 00	39,259 86	39,259 86
E	Freight, Express and Cartage	9,239 00	10,908 23	10,908 23
F	Miscellaneous	12,095 00	24,301 46	24,301 46
G	Printing and Stationery	30,255 00	15,401 83	15,401 83
H	Rents	28,320 00	25,877 74	24,505 81
I	Supplies and Materials	60,045 00	71,439 71	71,439 71
J	Feed, Bedding and Veterinary Supplies	40,000 00	30,672 94	30,672 94
K	Telephones, Telegrams and Postage	7,110 00	8,420 01	8,420 01
L	Travelling Expenses	20,000 00	22,757 86	22,757 86
		$1,292,855 00	$1,292,855 00	$1,271,307 67

COMMENTS

The classification of expenditures by farms is as follows: Kentville, N.S., $61,715.12; Nappan, N.S., $45,852.24; Charlottetown, P.E.I., $39,303.85; Summerside, P.E.I., $20,935.40; Fredericton, N.B., $49,039.30; Ste. Anne de la Pocatiere, Que., $51,254.69; Lennoxville, Que., $41,688.49; L'Assomption, Que., $41,287.26; Normandin, Que., $25,187.86; Ste. Clothilde, Que., $9,651.50; Harrow and Delhi, Ont., $60,414.23; Kapuskasing, Ont., $46,159.36; Winnipeg, Man., $25,268.97; Morden, Man., $53,752.30; Brandon, Man., $45,053.78; Saskatoon, Sask., $14,821.55; Indian Head and Regina, Sask., $51,921.52; Indian Head, Sask., Forest Nursery, $27,492.01; Melfort, Sask., $22,687.89; Scott, Sask., $15,470.40; Sutherland, Sask., $21,125.55; Swift Current, Sask., $47,369.10; Lethbridge, Alta., $54,782.18; Lacombe, Alta., $46,060.92; Manyberries, Alta., $20,423.53; Beaverlodge, Alta., $25,089.92; Summerland and Kelowna, B.C., $60,961.05; Agassiz, B.C., $37,172.35; Smithers, B.C., $9,445.13; Saanichton, B.C., $29,548.92; Fort Vermilion, B.C., $6,973.65; Prince George, B.C., $26,073.14; Sub-stations, $5,946.40; Illustration Stations, $101,378.11.

A L As of March 31, 1943, there were 288 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Albright, W. D.	$2,520 00	
Atkinson, F. E.	2,820 00	$ 646 86
Bailey, C. F.	3,420 00	330 06
(house $420)		
Baird, W. W.	3,240 00	
(house $420)		
Ballantyne, J. P. S.	3,120 00	
(house $360)		
Belzile, J. A.	2,940 00	689 35
(house $360)		
Bligh, R. D. L.	2,820 00	
Bordeleau, R.	3,480 00	
Breakey, W. J.	2,520 00	
Brown, D. A.	2,700 00	529 11
Buckley, G. F. H.	2,700 00	
Chester, H.	2,400 00	
Clark, J. A.	3,420 00	
(house $420)		
Clarke, M. F.	2,400 00	
Clarke, S. E.	2,700 00	
Cram, W. W.	2,400 00	
Davidson, J. G.	2,520 00	
DeLong, G. E.	2,820 00	
Denike, G. N.	2,400 00	
Edwards, C. A.	2,700 00	
Eidt, C. C.	2,700 00	
Fairfield, W. H.	4,140 00	
Fleming, W. M.	2,700 00	
Gibson, W. H.	3,420 00	
(house $420)		
Girard, J. H.	2,400 00	
Goring, E. T.	2,520 00	
Goulden, C. H.	4,140 00	
Gunn, C. K.	2,820 00	
Hall, E. R.	2,580 00	
Hargrave, H. J.	3,060 00	454 92
(house $360)		
Haslam, R. J.	2,820 00	
Hay, W. D.	2,400 00	
Hicks, W. H.	3,420 00	
(house $420)		
Hilton, S. A.	2,520 00	
Hopper, R. M.	2,820 00	
Hutton, F. V.	3,300 00	
Kelsall, A.	3,420 00	
(house $420)		
Kemp, H. J.	3,180 00	
Kerr, W. L.	2,820 00	
Kinsman, F. B.	2,700 00	712 45
Lawrence, A.	2,400 00	628 70
Leslie, W. R.	3,420 00	
(house $420)		
MacIsaac, F. M.	2,460 00	
(May 1)		
MacKenzie, J. M. F.	2,520 00	
Mann, A. J.	2,520 00	
Matthews, G. D.	3,660 00	309 48
McPhail, M. J.	3,060 00	316 86
(house $360)		
Montreuil, J. E.	3,420 00	
(house $420)		
Moynan, J. C.	4,140 00	472 86
Murwin, H. F.	3,660 00	433 42
Newton, R. G. V.	3,120 00	
(house $360)		
Palmer, A. E.	2,820 00	
Palmer, R. C.	3,660 00	
Pelletier, J. R.	3,540 00	399 74
Peterson, R. F.	3,180 00	
Rasmussen, H. K. C.	2,580 00	
Reed, F. H.	3,660 00	
Richardson, W. S.	2,520 00	
Ste Marie, C. E.	3,180 00	
Ste Marie, J. U. A.	3,420 00	304 86
(house $420)		
Schurman, D. C.	2,520 00	
Stacey, E. C.	2,400 00	
Stinson, F. A.	2,400 00	306 63
Thomson, L. B.	4,140 00	
Tinline, M. J.	3,120 00	
(house $360)		
Tinney, B. F.	2,520 00	
Tisdale, E. W.	2,700 00	
Van Nice, E.	2,520 00	
Walker, J.	3,300 00	
Welsh, J. N.	3,180 00	
White, W. J.	3,060 00	
Wilson, R. M.	2,520 00	
Woods, J. J.	3,060 00	
Young, L. C.	2,520 00	

On March 31, C. C. Eidt was receiving an annual war duties supplement of $1,080.

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: H. C. Aitken, $300.48; O. Allard, $417.36; A. E. Barrett, $643.61; L. J. Bellefleur, $829.47; F. S. Browne, $348.01; R. Caron, $548.62; P. E. Cote, $733.83; A. Courcy, $305.07; L. D. Fraser, $317.96; F. X. Gosselin, $1,033.15; R. M. Hall, $1,197.87; J. K. Knights, $328.68; R. C. Parent, $481.95; A. W. Platt, $307.82.

Wages of labourers and casual employees amounted to $362,524.80.

D Six new cars and one used truck were purchased at a net cost of $7,890.89, after deducting an allowance of $205 on one used car.

H Includes payments for rental of 157 Illustration Stations, $18,777.50.

Payment of $9,019.05 was made from this vote to Imperial Oil Limited.

EXPERIMENTAL FARMS

Comparative Statement of Revenues and Expenditures for 1942-43 and 1941-42

Farm or Station	Revenues			Expenditures		
	1942-43	1941-42	Increase or *Decrease	1942-43	1941-42	Increase or *Decrease
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Central Farm	47,061 65	43,020 44	4,041 21	637,751 20	644,115 47	* 6,364 27
Nova Scotia—						
Kentville	12,055 42	9,400 90	2,654 52	61,715 12	61,880 83	* 165 71
Nappan	16,937 67	13,537 18	3,400 49	45,852 24	49,458 52	* 3,606 28
Prince Edward Island—						
Charlottetown	4,330 24	4,173 56	156 68	39,303 85	41,534 12	* 2,230 27
Summerside	2,334 21	3,951 11	* 1,616 90	20,935 40	19,012 69	1,922 71
New Brunswick—						
Fredericton	11,354 61	9,159 56	2,195 05	49,039 30	50,475 52	* 1,436 22
Quebec—						
Ste. Anne de la Pocatiere	12,443 90	10,459 58	1,984 32	51,254 69	54,420 46	* 3,165 77
Lennoxville	15,138 20	12,684 21	2,453 99	41,688 49	43,261 98	* 1,573 49
L'Assomption	5,776 35	5,345 62	430 73	41,287 26	41,085 70	201 56
Normandin	6,371 63	5,815 03	556 60	25,187 86	26,106 96	* 919 10
Ste. Clothilde	1,765 44	2,125 59	* 360 15	9,651 50	8,802 75	848 75
Ontario—						
Harrow and Delhi	21,245 06	15,546 66	8,698 40	60,414 23	61,391 70	* 977 47
Kapuskasing	15,255 70	13,780 54	1,475 16	46,159 36	47,115 34	* 955 98
Manitoba—						
Winnipeg (Rust Research Lab.)	70 00		70 00	25,268 97	25,814 70	* 545 73
Morden	10,141 18	8,436 97	1,704 21	53,752 30	53,569 21	183 09
Brandon	17,457 55	13,677 86	3,779 69	45,053 78	45,277 84	* 224 06
Saskatchewan—						
Saskatoon (Forage Crops Lab.)				14,821 55	13,102 36	1,719 19
Indian Head and Regina	12,957 50	11,199 22	1,758 28	51,921 52	51,995 57	* 74 05
Indian Head (Forest Nursery Stn.)	3,237 20	3,035 22	201 98	27,492 01	28,953 21	* 1,461 20
Melfort	3,065 77	3,340 00	* 274 23	22,687 89	24,327 26	* 1,639 37
Scott	7,867 65	6,543 98	1,323 67	45,470 40	43,769 56	1,700 84

Sutherland (Forest Nursery Stn.)	608 65	671 67	* 63 02	21,125 55	19,941 92	1,183 63
Rosthern	500 00	280 97	219 03			
Swift Current	8,438 43	11,419 99	* 2,981 56	47,369 10	56,659 10	* 9,290 00
Alberta—						
Lethbridge	17,822 62	12,639 14	5,183 48	54,782 18	56,004 26	* 1,222 08
Lacombe	14,485 52	10,030 27	4,455 25	46,060 92	47,805 41	* 1,744 49
Manyberries	487 76	528 45	* 40 69	20,423 53	20,287 90	135 63
Beaverlodge	2,660 99	1,577 27	1,083 72	25,089 92	23,934 48	1,155 44
Ft. Vermilion	1,789 06	1,064 72	724 34	6,973 65	6,296 83	676 82
British Columbia—						
Windermere		12,615 00	*12,615 00			
Summerland and Kelowna	9,892 09	8,270 20	1,621 89	60,961 05	61,649 92	* 688 87
Agassiz	11,232 78	12,685 23	* 1,452 45	37,172 35	44,352 53	* 7,180 18
Smithers	1,794 36	1,452 64	341 72	9,445 13	10,140 88	* 695 75
Saanichton	4,026 66	3,546 25	480 41	29,548 92	30,382 08	* 833 16
Prince George	3,873 41	1,867 46	2,005 95	26,073 14	27,658 88	* 1,585 74
Sub-stations	180 00	180 00		5,946 40	6,107 44	* 161 04
Illustration Stations	50		50	101,378 11	90,142 64	11,235 47
Totals	307,659 76	274,062 49	33,597 27	1,909,058 87	1,936,836 02	*27,777 15

	1942–43	1941–42
Appropriations—		
Vote 11	59,363 69	
Vote 12	578,387 51	
Vote 13	1,271,307 67	
Vote 11		59,348 41
Vote 12		584,767 06
Vote 13		1,292,720 55
	$1,909,058 87	$1,936,836 02

NOTE.—The large decrease in revenue from Windermere is due to the sale of the property.

NOTE.—Other expenditures for maintenance of and repairs to buildings are made through the Department of Public Works.

PRODUCTION SERVICE

Vote 14	**Production Service Administration**	**37,272 00**
	Expenditures	**35,286 64**
	Lapsed	**$ 1,985 36**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	32,970 00	32,720 00	31,770 29
B	Cost of Living Bonus	1,852 00	2,602 00	2,542 87
C	Miscellaneous	50 00	50 00	7 77
D	Supplies and Materials	100 00	100 00	92 84
E	Printing and Stationery	1,000 00	1,000 00	455 22
F	Telephones, Telegrams and Postage	300 00	300 00	47 08
G	Travelling Expenses	1,000 00	500 00	370 57
		$ 37,272 00	$ 37,272 00	$ 35,286 64

COMMENTS

A As of March 31, 1943, there were 18 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): L. A. Bissell, $3,360 (military leave, Oct. 15); R. S. Hamer, $6,300; H. A. Kelly, $2,400.

G The following employee was paid travelling expenses in excess of $300: R. S. Hamer, $337.87.

Vote 15	**Health of Animals—Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act**	**1,728,680 00**
Vote 447	**(Supplementary Estimates)**	**25,000 00**
		1,753,680 00
	Expenditures	**1,638,873 95**
	Lapsed	**$ 114,806 05**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	1,329,960 00	1,309,810 00	1,277,997 48
B	Cost of Living Bonus	49,900 00	69,900 00	69,172 53
C	Buildings and Lands	2,000 00	2,250 00	2,071 26
D	Equipment	14,420 00	14,420 00	1,460 42
E	Express, Freight and Cartage	4,300 00	4,300 00	3,504 65
F	Miscellaneous	13,000 00	14,000 00	13,493 98
G	Professional Services—Including Medical and Legal Fees	1,150 00	1,150 00	781 37
H	Printing and Stationery	28,000 00	28,000 00	15,051 56
I	Rents	6,500 00	6,500 00	6,163 64
J	Supplies	27,000 00	30,000 00	25,992 17
K	Telephones, Telegrams and Postage	17,000 00	17,000 00	15,506 79
L	Travelling Expenses	260,000 00	255,750 00	207,116 68
M	Contributions to Unemployment Insurance Fund	450 00	600 00	561 42
		$1,753,680 00	$1,753,680 00	$1,638,873 95

COMMENTS

A L As of March 31, 1943, there were 666 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Allan, A. W.	$2,400 00	$1,667 96
Ambridge, W. G.	2,400 00	
Anderson, H. H.	2,520 00	
Andrew, A. T.	2,520 00	1,519 65
Andries, A. J.	2,520 00	1,021 61
Armstrong, F. R.	2,880 00	
Armstrong, J. H. O.	2,520 00	652 30
Barker, M.	3,900 00	
Baskette, W. D.	2,520 00	977 26
Batty, W. C.	2,520 00	
Beauchemin, G.	2,520 00	1,419 03
Beaudry, J. E.	2,640 00	1,240 39
Beaver, N. G.	2,520 00	806 11
Beggs, R. E.	2,640 00	
Bennett, J. E.	2,520 00	1,099 97
Bett, A. W. (military leave, Dec. 7)	2,520 00	1,477 23
Bett, T. P. (military leave, July 11)	2,520 00	
Blackwood, A. C.	2,760 00	1,484 19
Blyth, R.	2,880 00	601 15
Boast, C. R.	2,520 00	920 76
Boast, R. D.	2,640 00	
Bovaird, J. R.	2,640 00	682 73
Bowerman, R. J.	2,640 00	
Bowie, J. S.	2,760 00	
Boyer, J. A.	2,760 00	414 46
Bright, S. G.	2,760 00	373 66
Brossard, G. A.	2,640 00	1,579 14
Brown, E. L.	2,520 00	940 39
Browne, G. N.	2,520 00	
Brunet, O.	2,640 00	1,082 21
Cain, C. S.	2,520 00	
Caldwell, H. L.	2,580 00	1,164 48
Cameron, A. E.	4,920 00	650 74
Carey, J. C.	2,640 00	
Carey, M. L.	2,640 00	487 96
Carlson, E. E.	2,520 00	
Catley, S. L. C.	2,520 00	
Catt, R. B.	2,520 00	853 65
Chagnon, J. E. M.	2,820 00	
Chapman, R. G.	2,520 00	
Charest, P.	2,520 00	1,517 41
Chester, K. B. L.	2,520 00	1,005 73
Childs, T.	2,520 00	1,573 99
Christian, I.	2,880 00	
Christie, N. D.	3,000 00	
Christie, V. V.	3,000 00	
Clark, G. M. (Jan. 14)	2,520 00	
Clarkson, W.	2,520 00	1,760 24
Clegg, R.	2,520 00	
Cockerton, G. C.	2,520 00	
Colebourn, H.	2,520 00	
Coleman, N. J.	2,520 00	
Coliton, C.	2,520 00	
Collacutt, G. H.	2,520 00	952 97
Corbett, E. R.	2,880 00	
Cornish, T. J.	2,520 00	1,391 87
Couture, J. N. L.	3,000 00	700 71
Cowan, H. W.	2,640 00	1,144 36
Cowie, R. G.	2,520 00	1,387 16
Daigneault, F. A.	2,520 00	
Davidson, J. G.	2,520 00	593 79
Davidson, W. B.	2,520 00	1,415 91
Davison, S. A.	2,640 00	
Dellert, R. B.	2,520 00	
Derome, C. E.	2,760 00	477 75
Dixon, H. L.	2,520 00	1,630 16
Drennan, W. J.	2,520 00	427 91
Dufresne, J. B. A.	2,520 00	1,582 47
Duhamel, J. E. A. (May 6)	2,520 00	
Duthie, R. C. (military leave, Feb. 22)	2,520 00	788 95
Edge, G. A.	2,520 00	
Edwards, C. L.	2,760 00	580 48
Ellah, J. N.	2,520 00	
Fasken, J. W. R.	2,760 00	526 56
Ferris, L. H.	2,520 00	1,959 97
Flook, B. C.	2,520 00	767 81
Forbes, H. L.	2,520 00	674 90
Foster, O. A.	2,640 00	
Fox, R. G. D.	2,520 00	1,119 05
Frame, A. S.	2,520 00	
Frank, J. W.	2,640 00	648 87
Gauvin, C. J. H.	2,760 00	582 47
Gauvin, E. C.	2,880 00	
Gear, J. W. H.	2,520 00	
Gibson, A. B.	2,520 00	1,109 67
Gibson, H. H.	2,520 00	
Gibson, S. J. (July 21)	2,640 00	
Giebelhaus, S. P.	2,520 00	
Gleason, J. L.	2,520 00	1,273 91
Grandmaison, E. S. (Jan. 20)	2,880 00	
Gruer, D.	2,520 00	661 87
Hall, O.	3,660 00	
Hanmore, G. S.	2,640 00	
Hebert, H. G.	2,640 00	1,427 55
Henry, R. H. (military leave, July 10)	2,520 00	
Hill, S. A.	2,640 00	
Hodgins, W. C.	2,520 00	
Hoey, W. J.	2,520 00	
Hogan, J. D.	2,520 00	886 80
Hopkins, A. W.	2,520 00	1,617 75

	Salary rate	Travelling expenses
Horsland, J. E.	2,640 00	
Houston, J. E.	2,520 00	
Howden, W. L.	2,520 00	
Howell, H. N.	2,520 00	622 05
Hughes, J. T. M.	2,520.00	
Hyslop, H. T.	2,640 00	
Irwin, I. B.	2,520 00	1,821 54
James, N. V.	2,520 00	1,816 04
Jones, F. O.	2,520 00	
Julien, R.	2,640 00	2,005 06
Jull, G. N.	2,520 00	
Kee, N. N. R.	2,520 00	539 65
Kelly, R. W.	2,520 00	2,168 91
Kesten, S. H.	2,520 00	857 97
Kime, W.	3,000 00	
Labelle, G. T.	2,820 00	
Labelle, J. A.	2,640 00	597 24
Laberge, J. E.	2,520 00	
Laberge, L.	2,640 00	896 93
Langevin, J. O.	3,240 00	342 48
Latimer, C.	2,520 00	
Lay, R. H.	3,240 00	
Leadbeater, J. A.	2,880 00	
Leblond, J. E.	2,820 00	
Lefebvre, F.	2,520 00	706 33
Lefebvre, J. H. G.	2,520 00	1,052 22
Lemieux, E. G.	2,640 00	1,389 44
Lemieux, J. U.	2,520 00	
Leslie, J. H.	2,400 00	
Lowrie, M. I.	2,520 00	309 26
Lundie, A. C.	2,640 00	1,033 94
MacDonald, H. E.	2,640 00	1,050 07
MacDonald, J. G.	2,880 00	
MacDougall, W. F.	2,520 00	1,309 97
Mack, J. S.	2,520 00	389 43
MacLennan, J. C.	2,820 00	
Maconachie, C. O.	3,660 00	300 57
MacPhie, H. H.	2,520 00	
Mahaffy, N. L.	2,520 00	1,278 40
Mandley, E. G.	2,520 00	
Marcil, J. A.	2,640 00	1,365 36
Marriott, W. H.	2,760 00	
Mason, R. M.	2,640 00	
Mathews, F.	2,520 00	
McCaskill, A. W.	2,520 00	1,213 70
McConnell, J. C.	2,520 00	1,071 86
McDonald, H. G.	2,520 00	876 30
McEwen, A. E.	2,520 00	
McFarlane, A. M.	2,520 00	1,256 50
McGuffin, R.	2,520 00	
McKee, S. C.	2,520 00	
McKenzie, P. G.	2,640 00	406 83
McLeish, V.	2,520 00	
McLellan, D. J.	2,760 00	
McLellan, J. A.	2,520 00	
Meilleur, J. U. V.	2,520 00	936 64
Midwinter-Steane, F.	2,520 00	928 59
Milner, R. J.	2,640 00	456 58
Monroe, A. R.	2,520 00	1,946 70
Moore, K. R.	2,520 00	1,123 76
Morgan, C. E.	2,520 00	944 11
Morris, A. P.	2,580 00	
Morrow, J. J.	2,520 00	
Moynihan, W.	3,240 00	644 43
Mustard, H.	2,880 00	697 84
Naismith, J. W.	2,520 00	
Neely, M. J.	2,520 00	
Nesbitt, J. E.	2,520 00	1,146 98
Nichol, G. A.	2,520 00	
Nicholls, W. E.	2,520 00	
Notting, E. S.	2,640 00	1,624 40
O'Brien, R. B.	2,520 00	1,833 84
Ormiston, R. R. (Nov. 15)	2,520 00	
Owers, A. E.	2,520 00	
Parmiter, F.	2,820 00	672 18
Patton, W. T.	2,520 00	
Penhall, G. R.	2,520 00	951 87
Perdue, M. B.	2,520 00	
Pook, G. G.	2,640 00	
Priestley, P.	2,760 00	
Purdy, J. W.	2,880 00	
Racicot, R.	2,520 00	
Reckin, C. E.	2,520 00	1,165 96
Reed, O. J.	2,520 00	
Richardson, C. H.	2,640 00	522 61
Rivington, R. H.	2,520 00	1,500 08
Robertson, A.	2,520 00	
Robertson, D. M.	2,760 00	311 59
Robson, I.	2,520 00	831 48
Rose, G. A.	3,000 00	483 15
Ross, W. A.	2,760 00	
Saint, F. F.	2,520 00	844 71
Salisbury, E.	2,520 00	1,562 82
Scafe, D. C.	3,000 00	
Schilt, C. C.	2,520 00	483 16
Seymour, W.	2,760 00	
Shepherdson, J. S.	2,520 00	749 53
Shonyo, J. H.	2,880 00	583 15
Simard, P. E.	2,520 00	1,151 04
Skuce, C. A. (Nov. 5)	2,520 00	
Smith, F. W. B.	3,000 00	
Smith, J. W.	2,520 00	975 32
Snyder, O. A. K.	2,520 00	
Sorel, J. E.	2,520 00	1,690 67
Speirs, W.	2,520 00	951 06
Sproston, H.	2,640 00	
Stanford, J. A.	2,640 00	898 65
Starnaman, G. W.	2,640 00	
Steen, C. M.	2,580 00	1,745 05
Steen, J.	2,880 00	380 36
Stevens, W. W.	2,520 00	
Stobart, A.	2,640 00	938 07
Stoneman, W. J.	2,520 00	981 89
Storey, H. C.	2,880 00	827 09
Stuart, J. M.	2,760 00	600 56
Stubbs, W. F. R.	2,520 00	877 29
Swail, L. H.	2,700 00	
Tanner, A. C.	2,760 00	

	Salary rate	Travelling expenses
Taylor, M. H.	2,880 00	343 53
Tennant, W.	2,520 00	453 36
Tennent, D. C. (Feb. 13)	3,000 00	
Theoret, J. A.	2,640 00	1,187 30
Theoret, J. H.	2,640 00	1,815 84
Thomas, E. B.	2,760 00	612 78
Thompson, K. H.	2,520 00	
Thomson, W. G.	2,760 00	
Towill, F. W.	2,520 00	2,055 89
Trudeau, J. L.	2,640 00	
Trudel, J. H. M.	2,520 00	890 98
Tupling, R. G.	2,520 00	
Turnbull, W. J.	2,520 00	
Ungar, E. B. (Mar. 1)	3,120 00	
Wagner, A. C.	2,520 00	1,521 26
Wall, S. L.	2,520 00	883 57
Watt, H. J.	2,520 00	1,240 26
Way, A. J.	2,520 00	1,694 31
Wheatley, R. H. B.	2,520 00	
White, A. A.	2,520 00	1,536 74
Wood, F.	2,880 00	
Young, C.	2,520 00	
Younghusband, A. W.	2,520 00	
Younghusband, H. M.	2,640 00	1,309 52

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: J. J. Andrich, $1,184.32; J. T. Annis, $360.10; F. J. Berrigan, $1,405.27; G. Bonin, $1,063.24; E. Brassard, $2,037.94; L. Brault, $2,051.20; A. G. M. Bruyns, $874.91; R. L. Burns, $395.33; W. H. Cowan, $555.95; H. W. Craig, $851.82; W. Cumming, $1,328.31; J. W. Dick, $1,275.16; J. D. Donnelly, $354.66; J. R. English, $1,613.82; J. F. Evans, $1,180.28; J. R. Filion, $411.86; J. R. Fisher, $347.51; L. Fortier, $397.60; J. R. Fulcher, $1,242.60; J. G. Gagnon, $1,906.17; R. T. Gilbert, $1,365.41; S. L. Gilson, $1,498.95; E. W. Gray, $2,441.99; C. A. Gregoire, $999.16; H. H. Hamilton, $531.57; W. T. Harrison, $354.22; E. N. Harrop, $1,575.41; S. J. Haslett, $1,097.13; S. Herrick, $630.87; F. G. Heslop, $523.90; C. K. Hetherington, $308.78; J. W. Higginson, $1,128.97; R. Howlett, $398.80; F. W. Hughes, $1,024.84; P. F. Jacob, $1,933.63; G. A. Jelly, $2,038.60; E. Jobin, $1,816.08; J. Johnstone, $451.84; A. Kidd, $366.60; W. Kininmonth, $488.48; G. Laberge, $1,613.37; B. Labrosse, $1,520.65; M. M. Leblanc, $1,578; E. Legare, $549.31; F. J. Leslie, $1,434.09; A. E. Lewis, $536.07; H. Lord, $308.11; R. S. MacDonald, $2,013.56; W. A. McCracken, $2,456.90; W. J. McDonell, $515.40; A. McLean, $1,553.67; J. N. E. Mignault, $558.02; W. F. Mitchell, $808.54; L. Moore, $701.83; E. S. Mousseau, $396.17; G. P. Mullen, $1,794.17; R. D. Mutrie, $310.60; G. E. Myers, $1,733.76; R. Nadeau, $1,728.07; R. Otis, $1,645.88; L. Paquin, $510.08; D. J. Perdue, $1,492.19; N. H. Peter, $698.54; F. O. Read, $1,876.79; J. A. Ricard, $1,824.87; A. E. Rice, $395.84; S. Riendeau, $1,215.04; R. J. Riley, $316.38; G. Robert, $1,688.45; J. A. G. Roy, $2,034; F. Rushton, $793.70; R. E. Sargent, $484.32; W. J. Scott, $2,079.92; J. N. See, $2,204.21; J. A. Semple, $346.96; R. I. Sinclair, $555.44; H. V. Skelding, $1,506.56; T. H. Spence, $1,728.99; G. I. Steele, $466.55; J. L. Sylvain, $1,912.47; J. V. Theoret, $548.54; D. W. Thompson, $1,977.62; W. R. Thompson, $564.13; H. M. F. Troalen, $1,891.73; J. O. D. Trudel, $1,108.49; J. O. Turnbull, $537.07; R. I. Twiss, $1,480.21; H. M. Underwood, $382.42; P. Villeneuve, $316.78; J. M. Warren, $935.09; K. F. Wells, $1,957.70; F. M. Wheatley, $1,356.97; J. H. Wrightman, $899.97.

Wages of labourers and casual employees amounted to $23,121.93.

D One new car was purchased for $1,285.93.

Payment of $17,251.49 was made from this vote to Ketchum Manufacturing Co., Limited

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Vote 16 Health of Animals—Compensation for animals slaughtered... 375,750 00

Expenditures 375,435 10

Lapsed .....$ 314 90

COMMENTS

Represents compensation to owners of cattle and other animals slaughtered in the control and eradication of contagious diseases, as provided in the Animal Contagious Diseases Act. The basis of compensation is two-thirds of the market value of the slaughtered animal as determined by a departmental inspector, but within certain limits stated in the Act.

The expenditure was distributed among the provinces in the following amounts: Nova Scotia, $4,362; Prince Edward Island, $356; New Brunswick, $4,870; Quebec, $66,511; Ontario, $172,389.10; Manitoba, $112,351; Saskatchewan, $13,256; Alberta, $498; British Columbia, $842.

Vote 17 Live Stock and Poultry		**705,572 00**
Expenditures		**652,277 31**
Lapsed		**$ 53,294 69**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	321,485 00	306,485 00	302,838 89
B	Cost of Living Bonus	20,000 00	26,500 00	26,395 24
C	Buildings and Lands	3,000 00	500 00	326 60
D	Equipment	5,000 00	13,000 00	7,095 55
E	Freight, Express and Cartage	13,000 00	11,000 00	7,595 51
F	Miscellaneous	2,000 00	1,300 00	888 15
G	Printing and Stationery	22,000 00	18,000 00	15,892 73
H	Prizes, Bonuses and Premiums	134,678 00	111,678 00	100,062 67
I	Professional Services, including Legal Fees	500 00	100 00	96 24
J	Purchase of Livestock	51,416 00	78,566 00	77,385 26
K	Rents	1,871 00	1,871 00	1,622 00
L	Supplies and Materials	15,000 00	15,000 00	10,153 78
M	Telephones, Telegrams and Postage	7,000 00	7,000 00	6,702 07
N	Travelling Expenses	108,562 00	114,212 00	94,894 97
O	Contributions to Unemployment Insurance Fund	60 00	360 00	327 65
		$ 705,572 00	$ 705,572 00	$ 652,277 31

COMMENTS

A N As of March 31, 1943, there were 178 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bodnar, T.	$2,520 00	$ 660 06
Boily, S.	3,540 00	1,497 43
Bouchard, C.	2,520 00	1,069 03
Byers, J. G.	3,360 00	2,715 04
Colbert, A. H. O.	2,400 00	845 12
Coles, J. H.	2,520 00	1,719 89
Curtis, N.	3,240 00	1,671 62
Darbey, A. J. (military leave, Apr. 25)	2,400 00	
Davies, W. D.	3,240 00	1,642 25
Desrosiers, A.	2,520 00	1,053 53
Fleury, J. P.	2,880 00	851 78
Freeborn, S. G.	2,760 00	1,382 64
Graham, J. W.	2,880 00	1,322 94
Graham, W. L.	2,880 00	
Heon, H.	2,400 00	1,043 50
Irvine, S. D.	2,520 00	823 54
Kavanagh, J. A.	2,760 00	
King, J. H.	2,520	550 27
Lefebvre, J. G.	2,760 00	720 10
MacKenzie, C. F.	2,520 00	1,865 27
MacVannel, A. P.	3,660 00	559 59
McCallum, J. M.	4,920 00	468 40
McMullen, W. S.	3,120 00	1,318 02
Norquay, J.	2,880 00	1,198 93
Peterson, A. W.	4,140 00	
Pineau, E. F.	2,520 00	1,544 38
Pintal, H.	2,520 00	1,065 01
Semple, F. G.	2,760 00	
Steele, J. A.	2,520 00	971 15
Telfer, J. A.	3,000 00	1,462 41
Zavitz, R. W. (Aug. 4)	3,480 00	

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: W. S. Benson, $303.56; W. A. Blackburn, $1,274; A. L. Blenkhorn, $1,273.36; S. L. Boulanger, $829.08; A. C. Burt, $728.35; J. L. Campbell, $499.39; F. H. Ching, $1,281.08; A. C. Craft, $1,379.77; T. W. Drever, $1,091.70; H. Dumaine, $1,766.13; F. Eaton, $366.11; G. Egerton, $360.72; J. H. Erb, $1,084.98; S. J. Ferns, $1,686.53; L. Foisy, $1,371; B. F. Galbraith, $1,753.49; J. H. Girard, $1,550.14; A. Goguen, $1,083.48; C. M. Harvey, $896.27; J. Harvie, $794.05; R. Keet, $388.55; A. J. C. Kelleher, $625; F. King, $413.30; G. A. M. King, $330.39; R. Laberge, $1,194.78; E. K. Laflamme, $1,782.49; L. D. Levesque, $429.95; J. G. Longstaff, $665.35; F. J. MacCharles, $1,053.74; W. B. MacDonald, $372.85; G. A. Marceux, $1,163.68; J. H. McConnell, $1,449.02; W. H. McCosham, $335.24; W. E. McKim, $320.02; W. McMorrin, $1,180.84; E. C. McMurtrie, $1,587.65; E. G. Mitchell, $1,173.62; J. Murdoch, $907.27; I. B. Noble, $450.40; J. A. Philibert, $344.45; G. F. Purser, $429.82; H. D. Reid, $1,491.77; L. W. Roper, $1,291.93; G. K. Samis, $1,118; J. E. Sinnett, $609.58; J. B. Smith, $309.42; R. Snazelle, $433.68; T. G. Stewart, $1,088.69; G. A. Stratton, $330.35; J. E. Stuart, $544.05; G. S. Taylor, $331.60; C. E. Taylor, $1,265.46; B. Tetreault, $1,435.49; R. E. Todd, $499.40; R. H. Tomilson, $398.54; H. E. Upton, $1,263.46; J. Verret, $317.92; C. E. Viel, $354.06; G. C. Vincent, $912.56; G. T. Watson, $305.15; J. D. Williams, $779.13; W. E. Wiltshire, $718.42.

Wages of labourers and casual employees amounted to $4,265.12.

D Payments amounting to $24,004.82 were made to the Canadian Fairbanks-Morse Co., Limited, for 2,210 hog scales to be re-sold to producers of hogs, at cost, by authority of P.C. 1444 of February 27, 1941, and P.C. 5/2814 of April 7, 1943. Expenses for freight, etc., amounted to $85.66. Proceeds from sales amounted to $21,647.03 and were credited to this allotment.

H Consists of the following groups of payments:—

Horse Breeders' Clubs, $30,477.21 (Manitoba, $8,990.66; Saskatchewan, $16,498.42; Alberta, $4,988.13). The Department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus $1 for each registered pure bred mare in foal.

Premiums to owners of pure bred stallions, $37,480.50 (Nova Scotia, $1,237.50; Prince Edward Island, $663.75; New Brunswick, $1,740; Quebec, $27,959.25; Ontario, $5,302.50; British Columbia, $577.50). These premiums, which are shared jointly with the provinces, are based on the class of stallion and the number of mares left in foal, according to a schedule for each province, prepared by a Dominion-Provincial Board. The amounts shown represent the Dominion's share.

Grants to Horse Breeding Stations, $3,975. A proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is $187.50 per stallion.

Premiums under Ram Club Policy, $9,426.30. Under this policy, ram clubs deposit with the Department stated amounts for rams. The Department purchases the animals and absorbs the differences in costs. Purchases amounted to $20,051.80, deposits, $10,625.50.

Club Work (Prize Money, etc.), $18,703.66 (shared jointly with the provinces)—Calf Feeding Competitions, $13,408.53; Boys' and Girls' Swine Clubs, $2,151.28; Poultry Fairs, Sheep Fairs, Boys' and Girls' Lamb Clubs, Bacon Litter Competitions, etc., $3,143.85.

Many departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on ministerial authority by virtue of the item included in the vote and approved by Parliament for this class of assistance.

J Represents payments for the purchase of live stock and expenses of distribution under the following policies:—

Sire Loan Policy, $65,294.19 (bulls, $60,946.47; rams, $340.75; boars, $4,006.97).

Sow Distribution Policy, $12,091.07. Payments for purchase of sows and expenses of distribution amounted to $75,330.54; receipts from sales amounted to $63,239.47 and were credited to this allotment.

Payment of $7,530.51 was made from this vote to Ketchum Manufacturing Co., Limited.

Vote 19 Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grants of $18,900 to Canadian Seed Growers' Association **519,582 00**

Expenditures **499,470 56**

Lapsed ..... **$ 20,111 44**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	374,970 00	370,970 00	368,414 66
B	Cost of Living Bonus	18,471 00	25,771 00	25,455 25
C	Equipment	11,000 00	7,025 00	4,652 37
D	Express, Freight and Cartage	1,800 00	1,900 00	1,864 52
E	Grant to Canadian Seed Growers' Association	18,900 00	18,900 00	18,900 00
F	Miscellaneous	3,000 00	3,370 00	3,252 14
G	Printing and Stationery	14,000 00	14,000 00	11,842 10
H	Professional Services	10,000 00	10,000 00	6,410 31
I	Rents	735 00	915 00	915 00
J	Subsidies	6,740 00	6,740 00	4,370 04
K	Supplies and Materials	5,166 00	7,166 00	5,814 89
L	Telephones, Telegrams and Postage	6,500 00	6,505 00	6,503 57
M	Travelling Expenses	48,200 00	45,720 00	40,528 07
N	Contributions to Unemployment Insurance Fund	100 00	600 00	547 64
		$ 519,582 00	$ 519,582 00	$ 499,470 56

COMMENTS

A M As of March 31, 1943, there were 228 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bell, L.	$2,520 00	$ 699 40
Black, L. W.	2,520 00	894 05
Blakeman, J. E.	3,240 00	
Brett, E. W.	2,520 00	598 88
Burke, T. W. L.	3,240 00	549 94
Clark, J. G.	3,000 00	446 15
Dawson, J. A.	2,880 00	343 72
Elliott, G. A.	3,180 00	659 59
Forward, B. F.	3,120 00	
Foulds, F. E.	3,240 00	
Hamilton, T. D. C.	2,760 00	
Heise, A. C.	2,880 00	
Hope, A.	2,880 00	323 80
*Leggatt, C. W. (Jan. 1)	3,660 00	
Lennox, W. J. W.	3,240 00	
Lewis, N. G.	2,880 00	
MacKay, J. W.	3,240 00	
Marshall, C. V.	2,700 00	
McCullough, C. S.	2,520 00	
Noble, J. C.	2,880 00	
Overholt, P. M.	2,760 00	
Payfer, R.	2,460 00	
Peart, G. S.	3,900 00	
Pepin, J. A.	2,880 00	
Poisson, E.	2,520 00	
Potvin, A.	2,700 00	
Sibbitt, R. H.	2,520 00	
Simard, J.	3,240 00	631 91
Stewart, G. M.	3,240 00	673 53
Sweet, C.	3,480 00	496 37
Tapp, C. T.	2,880 00	310 10
Weir, C. A.	2,520 00	707 47
White, S.	2,520 00	625 08
White, W. R.	3,660 00	
Wright, W. H.	4,140 00	308 95
Young, N.	4,920 00	348 25

*Loaned to Department of National Defence.

Thirteen employees were receiving annual war duties supplements on March 31, as follows: H. M. Anderson, $300; A. Beauchemin, $300; A. M. Beaudoin, $60; J. Couillard, $300; M. M. Craig, $180; M. J. Dupuis, $300; E. E. Levi, $300; N. A. Phillips, $300; L. M. Pink, $300; C. L. Plommer, $240; J. E. Shore, $300; M. I. Smith, $300; L. E. Wiegand, $300.

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: A. Bayer, $854.62; S. A. Bowman, $738.09; R. Broadfoot, $546.29; A. N. L. Butler, $941.16; A. M. W. Carter, $1,047.39; T. H. Coltart, $801.44; O. Crepeau, $759.65; R. B. Cumming, $521.64; A. Dumais, $768.88; J. D. Elliott, $879.31; H. D. Falls, $356.38; J. Ferland, $1,044.76; A. G. Gilbert, $743.59; G. B. Gilmour, $913.19; L. Goodall, $536.91; G. M. Gray, $805.35; K. R. Hillier, $406.84; R. Hurtubise, $779.83; E. C. Jones, $735.04; E. Lafresniere, $962.45; A. A. Langlais, $955.32; E. Lavoie, $857.60; N. D. MacKenzie, $733.78; G. MacMillan, $491.52; A. MacPherson, $880.25; G. W. Michael, $449.14; D. Moor, $870.09; C. L. S. Palmer, $392.91; H. R. Parnell, $621.52; E. J. Quail, $846.61; L. L. Robertson, $689.72; R. T. F. Ross, $932.41; W. A. Sallans, $588.62; A. Seguin, $515.72; A. A. Smith, $1,143.18; D. F. Stewart, $750.54; K. Swann, $614.56.

Vote 20 Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates **65,000 00**

Expenditures ..... **$ 65,000 00**

	Building Grants	Estimates details	Expenditures
A	Maritime Stock Breeders' Association, Amherst, N.S. (Maritime Winter Fair)	5,000 00	5,000 00
B	Provincial Exhibition of Quebec, Quebec, P.Q.	15,000 00	15,000 00
C	Royal Agricultural Winter Fair, Toronto, Ont.	35,000 00	35,000 00
D	Vancouver Exhibition, Vancouver, B.C.	10,000 00	10,000 00
		$ 65,000 00	$ 65,000 00

COMMENTS

A B D Each represents the fourth of ten annual instalments payable in accordance with agreements approved by the Governor in Council.

C Represents the sixteenth of twenty annual instalments authorized by The Royal Agricultural Winter Fair Association Act, c. 9, 1927.

Vote 21 Grants to Agricultural organizations in the amounts detailed in the Estimates **33,500 00**

Expenditures **32,500 00**

Lapsed ..... **$ 1,000 00**

		Estimates details	Expenditures
A	Canadian Council on Boys' and Girls' Club Work	5,000 00	5,000 00
B	Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
C	Canadian National Live Stock Records	18,000 00	18,000 00
D	Advanced Registry Board for Swine	6,000 00	5,000 00
		$ 33,500 00	$ 32,500 00

COMMENTS

The amounts detailed in the Estimates were released for payment by Treasury Board Minute T. 228885 B. of August 27, 1942.

D The successful operations of this organization resulted in the full grant not being required.

MARKETING SERVICE

Vote 22 Marketing Service Administration		**94,457 00**
Expenditures		**88,848 99**
Lapsed		**$ 5,608 01**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	72,130 00	72,585 60	72,553 07
B	Cost of Living Bonus	3,339 00	4,483 97	4,477 92
C	Advertising		2,237 74	2,237 74
D	Living Allowances	2,500 00	1,300 00	845 42
E	Miscellaneous	490 00	490 00	180 07
F	Printing and Stationery	5,750 00	3,111 69	2,271 62
G	Supplies and Materials	600 00	600 00	465 62
H	Telephones, Telegrams and Postage	1,947 00	1,947 00	528 61
I	Travelling Expenses	7,701 00	7,701 00	5,288 92
		$ 94,457 00	$ 94,457 00	$ 88,848 99

COMMENTS

A As of March 31, 1943, there were 44 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: J. Blackburn, $2,400; P. A. Cossman, $2,760; E. L. Elliott, $2,520; M. E. LeBlanc, $2,520; R. W. Neely, $3,480; C. V. Parker, $3,180, secretarial allowance, $600 (charged to Vote 1); L. C. Pepper, $3,180; J. G. Robertson, $5,280; A. W. Ryan, $2,760; R. M. Scott, $4,140; A. M. Shaw, $8,500.

C Represents payment to Canadian Advertising Agency Limited, Montreal.

I The following employees were paid travelling expenses in excess of $300: M. Casselman, $854.64; E. L. Elliott, $783.17; E. Leblanc, $1,218.38; L. C. Pepper, $549.21; J. G. Robertson, $963.29; R. M. Scott, $388.70.

Vote 23 Agricultural Economics		**96,935 00**
Expenditures		**85,771 71**
Lapsed		**$ 11,163 29**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	72,180 00	71,420 39	64,591 13
B	Cost of Living Bonus	3,565 00	4,324 61	4,324 61
C	Equipment	2,200 00	2,200 00	1,354 50
D	Miscellaneous	600 00	600 00	291 52
E	Printing and Stationery	7,250 00	5,750 00	4,830 42
F	Telephones, Telegrams and Postage	400 00	400 00	374 15
G	Travelling Expenses	10,740 00	12,240 00	10,005 38
		$ 96,935 00	$ 96,935 00	$ 85,771 71

COMMENTS

A As of March 31, 1943, there were 41 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J F. Booth, $5,220; J. Coke, $4,140; A. Gosselin, $3,660; H. R. Hare, $3,180 (loaned to Labour Department Mar. 1); W. C. Hopper, $4,620; A. E. Richards, $3,660; C. C. Spence, $2,700.

G The following employees were paid travelling expenses in excess of $300: J. F. Booth, $344.90; B. A. Campbell, $420.88; J. Coke, $868.35; H. R. Hare, $424.32; W. C. Hopper, $383.80; C. I. Johnston, $313.59; H. L. Patterson, $709.62; A. E. Richards, $362.23; C. C. Spence, $762.23; R. A. Stutt, $423.86; H. W. Trevor, $1,338.89; A. H. Turner, $1,089.11.

Vote 24 Dairy Products		**365,098 00**
Expenditures		**357,673 51**
Lapsed	**$**	**7,424 49**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	274,384 00	270,599 47	269,459 09
B	Cost of Living Bonus	11,504 00	15,281 42	15,281 42
C	Equipment	750 00	1,276 72	1,253 72
D	Express, Freight, Cartage and Refrigerator Car Service	5,900 00	7,400 00	6,813 66
E	Living Allowances	1,800 00	2,537 50	2,537 50
F	Materials and Supplies	3,000 00	2,600 00	2,038 18
G	Miscellaneous	1,500 00	1,500 00	1,292 94
H	Press Clippings	300 00	100 00	92 55
I	Printing and Stationery	10,000 00	8,000 00	6,287 43
J	Lawyers' and Analysts' Fees	2,000 00	850 00	676 20
K	Rents	3,010 00	2,610 00	2,581 56
L	Telephones, Telegrams and Postage	4,025 00	6,025 00	5,432 54
M	Travelling Expenses	46,763 00	45,795 89	43,529 83
N	Contributions to Unemployment Insurance Fund	162 00	522 00	396 89
		$ 365,098 00	$ 365,098 00	$ 357,673 51

COMMENTS

A M As of March 31, 1943, there were 143 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Adair, J.	$2,520 00	$ 358 95
Anderson, H. S.	2,760 00	1,127 37
Art, G. L.	2,640 00	
Bain, T. G.	2,640 00	735 29
Beattie, D. M.	2,760 00	1,527 90
Beckett, W. J.	2,880 00	426 02
Bourbeau, G. A.	2,760 00	721 11
Bourbonnais, J.	2,640 00	748 78
Brennan, W. E.	2,640 00	676 09
Broby, S. P.	2,760 00	
Burgess, J.	4,140 00	
Cameron, W. C.	3,660 00	1,092 12
Carleton, R. J.	2,760 00	354 67
Crowe, H. J.	2,880 00	
Davies, W. J.	2,640 00	1,252 85
Derby, H. A.	3,480 00	
Goodwillie, D. B.	2,700 00	1,072 32
Hebert, R. O.	2,760 00	
Henderson, J. H.	2,880 00	529 01
Hicks, T. J.	3,240 00	918 64
Howe, S. R.	2,640 00	518 34
Irwin, J. L.	2,760 00	690 47

	Salary rate	Travelling expenses
Johnson, E.	2,580 00	666 48
Lefebvre, J.	2,760 00	
Lemay, J. T.	2,640 00	
Light, E. W. (July 4)	2,760 00	
MacLennan, R. M.	2,760 00	
Maher, J. U.	2,880 00	807 45
Mason, H. A.	2,760 00	366 56
McManus, J. A.	2,880 00	361 18
Menzies, D.	2,760 00	
Monaghan, F.	2,760 00	
Quesnel, E.	2,640 00	
Singleton, J. F.	5,220 00	
Spencer, R. P.	2,520 00	
Thimens, G.	2,760 00	
Ward, H. M.	2,760 00	
White, O. H. J.	2,760 00	
Woodiwiss, L. H.	2,520 00	

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: D. E. Arsenault, $322.67; E. K. Bonnyman, $475.25; A. Boulais, $634.30; J. R. Burgess, $843.99; A. Bussieres, $511.51; J. E. Coxford, $1,116.40; A. Demers, $499.67; M. Desaulniers, $928.84; H. Desfosses, $701.06; J. E. Dougall, $1,132.30; C. A. Fabien, $2,131.34; M. Germain, $1,487.77; C. R. Kennedy, $1,017.30; R. Kerouack, $1,045.84; L. Kirkland, $858.65; E. E. Leblanc, $1,000.12; L. J. Levenick, $993.73; W. Macdonald, $607.24; K. G. MacKay, $707.67; E. B. MacRobie, $406.32; C. A. Morrison, $563.10; G. W. Parker, $1,068.35; R. J. Quinn, $1,315.80; J. F. Robinson, $549.71; W. F. Rogerson, $815.27; I. Rose-Christensen, $588.15; G. A. Schroer, $926.15; N. J. Strynadka, $447.96; B. W. Young, $447.90.

Wages of labourers and casual employees amounted to $8,353.46.

C One new car was purchased for $1,253.72.

D Includes payments for refrigerator car service covering icing charges on carlot shipments of butter, cheese and eggs from points in Prince Edward Island, Quebec and Ontario to Halifax, Quebec and Montreal and a guaranteed minimum rate on less than carload shipments of butter and eggs from points in the Gaspe Peninsula to Quebec and Montreal. Payments are made on ministerial authority.

E Consists of payments of living allowance to cargo inspectors while away from headquarters.

Vote 25	**Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates**	**108,350 00**
Vote 448	**(Supplementary Estimates)**	**150,000 00**
		258,350 00
	Expenditures	**82,953 60**
	Lapsed	**$ 175,396 40**

Subsidies	Estimates details	Allotments authorized	Expenditures
Elgin Growers Co-operative, St. Thomas, Ont.(2)	58 61	58 61	58 61
Oxford Fruit Co-operative, Limited, Woodstock, Ont. (2)	314 00	314 00	314 00
Creston Co-operative Fruit Exchange, Creston, B.C.	595 70	595 70	595 70
Okanagan Valley Land Company, Okanagan Centre, B.C.	406 02	406 02	406 02
Moncton Cold and General Storage Limited, Moncton, N.B.	1,916 84	1,916 84	1,916 84
Kent Fruit Growers Co-operative Limited, Blenheim, Ont.	504 00	504 00	504 00

Subsidies	Estimates details	Allotments authorized	Expenditures
Trenton Cold Storage Limited, Trenton, Ont...	23,123 40	23,123 40	
Crown Fruit Company, Kelowna, B.C.	337 51	337 51	337 51
Keremeos Growers Co-operative Association, Keremeos, B.C.	1,766 00	2,649 00	2,649 00
Osoyoos Co-operative Fruit and Vegetable Growers, Osoyoos, B.C.	466 00	466 00	466 00
Kelowna Growers Exchange, Rutland, B.C. ...	1,211 41	1,211 41	1,211 41
Salmon Arm Farmers Exchange, Salmon Arm, B.C.	879 01	879 01	879 01
Turner, R. and Sons, Salmon Arm, B.C.....	336 59	336 59	336 59
Summerland Co-operative Growers Association, Summerland, B.C.	520 00	520 00	520 00
Vancouver Ice and Cold Storage, Vancouver, B.C.	2,000 00	2,000 00	2,000 00
Howe Orchards, Limited, Vernon, B.C.	315 56	315 56	315 56
B.C. Fruit Shippers, West Summerland, B.C. ..	520 00	520 00	520 00
Moncton Cold and General Storage Limited, Moncton, N.B.	1,781 36	1,781 36	1,781 36
Aldershot Distributing Co-operative Co. Ltd., Aldershot, Ont. (2)	692 75	692 75	692 75
New Brunswick Apple Exchange, Fredericton, N.B.	486 42	486 42	486 42
Societe Co-operative Agricole, Chicoutimi, P.Q.	1,285 16	1,285 16	1,285 16
Winnipeg Cold Storage Company, Limited, Winnipeg, Man.	56,082 68	56,082 68	52,412 52
	95,599 02	96,482 02	69,688 46
Grants			
Manitoba Cold Storage Company, Limited, Winnipeg, Man.	12,050 76	12,050 76	12,050 76
Temiskaming Producers Co-operative, New Liskeard, Ont.	140 00	140 00	140 00
Kingston Cold Storage, Kingston, Ont.	560 22	560 22	560 22
North Wiltshire Dairying Company, North Wiltshire, P.E.I.		750 00	514 16
Unallotted	150,000 00	148,367 00	
	$ 258,350 00	$ 258,350 00	$ 82,953 60

COMMENTS

Subsidies for cold storages are paid on the following basis:—

(*a*) On completion of building, 15 per cent of the amount expended in construction refrigeration, etc.;
(*b*) At the end of the first year thereafter, 7 per cent of the said amount;
(*c*) At the end of the second year thereafter, 4 per cent of the said amount;
(*d*) At the end of the two next succeeding years, 2 per cent of the said amount.

With the exception of the Winnipeg Cold Storage Co., Ltd., the cost of which has not been established, future commitments for subsidies and grants amount to $12,770.

It is understood that the Trenton Cold Storage Limited did not proceed with their construction program, therefore the sum provided was not paid; the amount has been re-voted for 1943-44.

Payment to the Winnipeg Cold Storage Co., Ltd., represents an interim advance, pending final decision as to cost.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 26	Fruit, Vegetable and Maple Products and Honey, including grant of $5,000 to Canadian Horticultural Council	523,520 00
Vote 417	Cost of Living Bonus Supplement	6,000 00
		529,520 00
	Expenditures	528,558 30
	Lapsed	$ 961 70

		Estimates details	Allotments authorized	Expenditures
A	Salaries	378,345 00	408,115 75	408,103 88
B	Cost of Living Bonus	21,710 00	33,311 08	33,311 08
C	Equipment	14,000 00		
D	Express and Freight	1,800 00	779 09	779 09
E	Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
F	Miscellaneous	2,088 00	1,292 05	1,292 05
G	Printing and Stationery	20,000 00	14,600 85	14,443 54
H	Professional Services	500 00	500 00	285 59
I	Rents	777 00	781 00	781 00
J	Supplies and Materials	1,500 00	1,000 00	569 29
K	Telephones, Telegrams and Postage	8,800 00	8,907 07	8,907 07
L	Travelling Expenses	69,000 00	55,233 11	55,085 71
		$ 523,520 00	$ 529,520 00	$ 528,558 30

COMMENTS

A As of March 31, 1943, there were 187 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): F. R. Armstrong, $2,520; C. Brooks, $2,520; W. R. Butland, $2,760; W. J. Coell, $2,520; K. B. Conger, $4,140; C. M. Craig, $2,520; W. T. Fleet, $2,520; C. W. Jackson, $2,520; F. E. Loveday, $3,660; S. B. Marshall, $3,000; W. B. H. Marshall, $3,000; J. McNiven, $2,520 (Oct. 24); E. G. Paige, $3,000; H. H. Ponton, $3,000; W. Read, $2,520; K. B. Robinson, $2,400; R. E. Robinson, $4,140; H. Scott, $2,520; C. E. Shaw, $2,520; C. T. Skinner, $2,760; C. T. Stevenson, $2,520; R. L. Wheeler, $4,920; B. M. Whyte, $3,000; E. H. Young, $2,520.

L The following employees were paid travelling expenses in excess of $300: E. N. T. Arthur, $484.90; J. J. Benn, $319.95; D. J. Beveridge, $683.93; J. A. Brand, $544.75; E. Bryant, $384.14; W. R. Butland, $832.42; F. C. Chappell, $883.26; P. Clement, $469.72; W. J. Coell, $420.53; K. B. Conger, $457.23; W. Corp, $335.44; G. L. Cox, $526.89; J. Coyle, $346.52; C. M. Craig, $439.73; J. H. Dawe, $364.47; F. Dean, $300.21; J. G. de Jong, $512.83; J. R. Dill, $862.51; I. W. Douglas, $375.47; E. A. Eardley, $376.29; D. H. Firth, $340.73; W. T. Fleet, $378.40; P. L. Ford, $711.38; W. J. Furminger, $502.88; W. C. Gaskell, $341.56; W. F. Graham, $641.70; J. Grant, $427.16; F. W. Gray, $900.09; C. W. Jackson, $362.48; J. J. Johnson, $623.54; A. W. Longley, $417.50; R. Lounsbury, $357.80; H. Marshall, $881.51; S. B. Marshall, $757.13; O. L. May, $1,039.53; S. McFarlane, $592.54; J. A. McNiven, $477.47; J. P. Millie, $346.51; W. H. Mizener, $583.51; A. W. Murray, $367.82; R. B. Neily, $543.77; J. C. Paradis, $483.56; F. J. Perry, $413.95; H. H. Ponton, $832.79; J. P. Praught, $322.38; B. Roberts, $618.14; C. J. Rose, $686.47; W. J. Sangster, $816.93; G. R. Schnare, $306.34; H. Scott, $533.79; A. M. Shaw, $645.96; C. E. Shaw, $622.38; H. W. Smith, $980.82; H. M. Spencer, $436.36; C. E. Spicer, $336.82; L. V. Spinney, $327.68; E. W. Stanley, $563.20; C. T. Stevenson, $1,023.27; W. F. Strong, $546.70; J. J. Tofani, $782.54; E. B. Van de Water, $1,010.26; R. R. Waddle, $624.22; E. A. Walton, $1,057.06; R. L. Wheeler, $1,413.32; B. M. Whyte, $974.08.

Vote 27 Live Stock and Live Stock Products 553,026 00
Expenditures 531,210 87

Lapsed ..... $ 21,815 13

		Estimates details	Allotments authorized	Expenditures
A	Salaries	379,867 00	375,150 82	373,170 43
B	Cost of Living Bonus	16,680 00	21,396 18	21,396 18
C	Equipment	3,300 00	1,800 00	
D	Express, Freight and Cartage	2,325 00	1,325 00	1,145 88
E	Living Allowances	1,200 00	200 00	
F	Miscellaneous	2,535 00	2,935 00	2,896 35
G	Printing and Stationery	17,120 00	17,120 00	11,858 77
H	Professional Services, including Legal Services	1,000 00	500 00	69 35
I	Rents	7,411 00	7,411 00	6,542 20
J	Supplies and Materials	3,700 00	2,300 00	2,044 06
K	Telephones, Telegrams and Postage	15,800 00	20,800 00	18,996 88
L	Travelling Expenses	102,088 00	102,088 00	93,090 77
		$ 553,026 00	$ 553,026 00	$ 531,210 87

COMMENTS

A L As of March 31, 1943, there were 193 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bain, C. E.	$2,880 00	$ 370 18
Barry, S. C.	3,660 00	724 37
Beatty, R. G.	2,520 00	441 62
Bennett, R. K.	2,820 00	1,161 68
Bonnyman, E. D.	3,120 00	1,139 49
Bowman, F. A.	2,400 00	
Brown, W. A.	4,320 00	1,831 34
Browne, D. L.	2,520 00	1,627 85
Bruce, H. R.	2,820 00	1,073 51
Buker, F. H.	2,520 00	794 17
Cahill, J. W.	2,520 00	
Campbell, M. V. (Nov. 13)	3,000 00	353 04
Chepesuik, M. W.	2,400 00	400 57
Chipman, S. N.	2,880 00	
Clay, H. W.	2,520 00	
Coulter, C. L.	3,000 00	374 08
Craig, H. E.	2,520 00	306 16
Curran, A. F.	2,880 00	1,015 64
Deguire, J. A.	2,520 00	
Duff, H. C.	2,520 00	
Dunsmore, W. G.	2,520 00	
Ennismore, R. H. (May 31)	2,520 00	
Fetherstonhaugh, J. E.	2,520 00	
Ford, H. L.	2,400 00	375 19
Foster, G. W.	2,520 00	532 12
Fraser, H. W.	2,520 00	1,604 33
Garrison, I. J.	2,520 00	
George, J. F.	2,520 00	351 39
Gordon, W. M.	2,400 00	423 26
Haggerty, J. F.	2,520 00	
Hancock, L.	2,820 00	651 88
Hedgecoe, A. R.	2,520 00	508 44
Hooey, E. R.	2,520 00	1,197 90
Johns, E. J.	2,520 00	
Kerr, W.	2,520 00	414 44
Kezar, J. H.	2,520 00	
Layton, R. L.	2,520 00	
Light, P. E.	4,140 00	
Lyster, C. C.	3,000 00	347 71
MacKenzie, D. A.	3,000 00	734 83
Marceux, J. A.	2,520 00	445 39
Maybee, H. J.	3,240 00	599 15
McConnell, W. C.	2,520 00	2,107 77
McCulloch, A. C.	2,880 00	682 37
McKinnon, D. A.	2,520 00	
McPherson, W. J.	3,000 00	496 06
McQueen, M. J.	2,400 00	
Miller, G. B.	3,120 00	1,996 00
Miller, M. H.	2,520 00	
Munro, A. D.	3,000 00	454 60
Paul, J. A. (July 14)	2,520 00	
Pawley, J. L.	2,880 00	462 31
Pearsall, L. W.	4,320 00	780 87
Raymond, A.	2,880 00	1,461 30
Rodrigue, J. H. E.	2,520 00	
Senn, E. W.	2,700 00	657 58
Sheppard, S. W.	2,820 00	706 79
Thompson, R. A.	3,000 00	679 07
Trimble, R. C.	2,400 00	317 84
Williams, D. J.	3,120 00	752 01
Wilson, G. R.	2,520 00	582 15
Wood, W. R. (Mar. 28)	3,000 00	636 52

On March 31, R. E. Nicoll was receiving an annual war duties supplement of $660.

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: T. J. Adam, $936.19; H. J. Andrews, $945.16; J. B. Arsenault, $635.32; S. R. Bowell, $1,316.80; J. P. Cain, $1,085.45; J. T. Charland, $1,493.68; H. Cochrane, $500.73; A. W. Cook, $328.20; D. Craig, $1,002.30; W. B. Crawford, $488.80; A. F. Darnell, $896.95; A. N. de Rocquigny, $388.55; J. M. Fisher, $780.44; J. Fontaine, $345.57; L. D. Forbes, $1,078.98; H. Fraser, $335.61; W. E. Hagger, $1,021.20; W. M. Hartley, $1,094.56; J. W. Hedgecoe, $477.41; N. Henault, $1,394.88; E. A. Holland, $786.28; W. R. Jennings, $374.75; J. A. La Haye, $1,144.12; R. G. Laing, $1,070.23; L. A. Lalonde, $761.21; J. M. MacGregor, $1,139.59; A. R. MacKay, $1,110.13; C. M. MacMillan, $576.91; J. Mainville, $553.81; L. J. Maltais, $1,604.40; J. J. McCallum, $609.92; J. Milligan, $1,024.02; M. R. Mitchell, $1,556.02; G. A. Moore, $1,057.81; A. L. Morrison, $888.11; B. A. Mowat, $442.77; J. G. Murray, $1,086.23; J. Napier, $437.78; R. E. Nicoll, $1,585.53; G. Parent, $984.55; L. Poulin, $355.23; C. E. Sampel, $889.56; D. Slone, $399.87; A. V. Smith, $798.92; J. C. Steele, $1,179.31; H. L. Steves, $592.69; F. A. Stewart, $1,202.96; J. F. Stubbington, $881.96; A. Thornfield, $648.97; N. C. Tilker, $1,043.31; P. O. Van Sickle, $918.89; W. Walker, $1,171.04; H. Walsh, $551.82; F. G. Ward, $2,351.35; R. W. Ward, $304.50; C. S. Weber, $508.05; R. H. Woodward, $619.74.

Vote 28 Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $13,000 ..... **25,000 00**

Expenditures **24,405 02**

Lapsed ..... **$ 594 98**

		Estimates details	Allotments authorized	Expenditures
A	Temporary Assistance	13,000 00	14,897 50	14,897 50
B	Cost of Living Bonus	229 00	349 42	349 42
C	Marketing Projects, including Advertising	4,000 00	5,322 51	5,079 14
D	Printing and Stationery	500 00	82 08	36 22
E	Supplies and Materials	500 00	500 00	305 55
F	Telephones, Telegrams and Postage	500 00	200 00	191 62
G	Travelling Expenses	6,271 00	3,648 49	3,545 57
		$ 25,000 00	$ 25,000 00	$ 24,405 02

COMMENTS

A As of March 31, 1943, there were 8 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: W. M. Ritchie, $3,000; A. H. Snow, $2,400.

G The following employees were paid travelling expenses in excess of $300: L. K. Lockerby, $366.52; W. M. Ritchie, $1,363.67; J. Tucker, $727.30.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... **$ 7,050 00**

SPECIAL

Vote 29	**Prairie Farm Rehabilitation Act and Water Storage**	**2,000 000 00**
	Expenditures	**1,729,344 77**
	Lapsed	**$ 270,655 23**

	Allotments authorized	Expenditures
Headquarters Administration	112,000 00	102,234 20
Cultural Experiments and Research:		
Ottawa	29,480 00	26,524 80
University of Manitoba	9,500 00	5,419 07
Morden	4,100 00	4,096 48
Brandon	34,350 00	29,129 15
University of Saskatchewan	13,900 00	11,473 51
Saskatoon Forage Laboratory	4,865 00	4,341 53
Indian Head Farm	34,115 00	32,951 93
Indian Head Forest Nursery Station	24,830 00	23,942 16
Melfort	7,195 00	7,194 32
Scott	19,860 00	19,503 19
Sutherland Forest Nursery Station	9,000 00	9,000 00
Swift Current	104,110 00	103,998 20
University of Alberta	15,600 00	15,571 69
Lethbridge	41,495 00	41,290 85
Lacombe	13,900 00	13,507 48
Manyberries	8,700 00	8,594 71
	375,000 00	*356,539 17*
Land Utilization	569,480 00	520,178 89
Water Development and Storage	943,520 00	750,392 51
	$2,000,000 00	$1,729,344 77

COMMENTS

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by the Treasury Board.

The distribution of expenditure by activity under the above allotments was:—

Headquarters administration—	
Ottawa administration	14,624 49
Regina administration	42,008 58
Economic surveys	38,601 13
Entomological surveys	7,000 00
	$ 102,234 20
Cultural Experiments and Research—	
Cultural publications and administration	15,524 59
District experimental stations and reclamation surveys	155,599 31
Grass investigation coverage and range surveys	37,177 12
Tree planting	29,033 68
Soil research and soil surveys	50,167 23
Agricultural Improvement Associations—Soil drifting control including horticultural development	43,976 75
Cultural work on irrigation projects	11,122 78
Live stock surveys and sheep development	13,937 71
	$ 356,539 17

Land Utilization—	
Administration	22,885 39
Community pastures: construction	125,463 97
Community pastures: management and operation	179,773 14
Purchase of land	50,705 23
Purchase of bulls	23,479 50
Re-establishment of settlers	15,343 01
Seed purchases and preparation of lands irrigated by large projects	79,597 47
Seeding and harvesting of crested wheat grass	22,931 18
	$ 520,178 89
Water Development and Storage—	
Administration	29,670 31
Small projects	275,566 47
Large projects	311,425 55
Water storage	67,040 58
Surveys	66,689 60
	$ 750,392 51

Following is a statement showing the objects of expenditure under the various allotments:—

		Administration	Cultural	Land utilization	Water development	Total
A	Salaries and Wages	66,540 75	179,480 50	214,091 34	237,629 74	697,742 33
B	Cost of Living Bonus	6,924 05	22,971 17	29,240 63	19,377 75	78,513 60
C	Contributions to Unemployment Insurance Fund	36	1 17	954 14	399 79	1,355 46
D	Advertising		252 22	12 72	485 68	750 62
E	Lands, Buildings, Works		6,971 41	53,736 44	340,856 55	401,564 40
F	Equipment	2,300 97	34,911 93	83,381 63	39,903 07	160,497 60
G	Freight, Express	146 10	2,093 43	12,543 37	1,524 80	16,307 70
H	Miscellaneous	7,431 63	29,428 83	3,271 12	4,559 70	44,691 28
I	Rents	714 00	5,594 71	1,704 60	4,889 18	12,902 49
J	Supplies and Materials	673 90	29,645 69	86,313 32	18,789 02	135,421 93
K	Feeds		3,230 39	4,431 86		7,662 25
L	Postage, Telephones, etc	124 46	2,331 17	4,067 17	6,656 47	13,179 27
M	Travelling Expenses	12,802 71	30,512 86	23,525 96	71,357 76	138,199 29
N	Printing and Stationery	4,575 27	9,113 69	656 73	3,924 00	18,269 69
O	Professional Services			2,247 86	39 00	2,286 86
		$102,234 20	$356,539 17	$520,178 89	$750,392 51	$1,729,344 77

A Provision is made in the Act for appointment by the Minister of the necessary temporary officials and employees at rates approved by the Governor in Council. As of March 31, 1943, there were 281 employees paid from this vote whose positions had been specifically approved by Order in Council. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): S. F. Arthur, $3,780; H. R. Carscallen, $2,760; W. P. Cheney, $2,700; A. B. Cook, $2,700; H. J. De Savigny, $2,700; W. Dickson, $2,500; R. F. B. Donald, $2,520; J. L. Doughty, $2,820; W. L. Foss, $2,700; O. Freer, $4,180; S. H. Hawkins, $3,060; W. L. Jacobson, $3,000; G. L. MacKenzie, $2,760; H. M. Mann, $2,940; C. M. Moore, $2,700; J. I. Mutchler, $3,060; H. G. Riesen, $2,700; B. L. Russell, $4,020; S. F. Shields, $2,400; G. Spence, $6,000; E. J. Stephen, $2,700 (May 23); A. L. Stevenson, $3,000; J. E. Switzer, $2,700; V. E. Thierman, $2,700; J. C. Todd, $2,700; J. Vallance, $4,500; W. Wotherspoon, $2,700. In addition to employees appointed by Order in Council, whose salaries totalled $347,322.61, casual labourers employed at prevailing rates under the various activities received wages amounting to $350,419.72.

F Lands to the value of $48,521.15 were purchased during the year, including $13,881.79 in connection with the Swift Current Irrigation Project and $24,107.50 in connection with the Cypress Lake Storage Project. Sundry small buildings for community pasture purposes cost $3,000. Payments were made to the extent of $139,518.86 for dugouts, small stock-watering dams, irrigation and community projects. Several large projects under contract were initiated, proceeded with or completed. Following is a statement of these projects, the contractors and the amounts expended during the year. Battle Creek Canal Enlargement (Gibbs Bros., Lumsden, Sask.), $15,358.66; Caron Water Storage Project (Bird Construction Co., Regina, Sask.), $24,460.01; Duncairn Dam (W. B. Ramsay, Regina, Sask.), $104,275.75; Echo Lake Dam (Mamczasz and Rollack, Prince Albert, Sask.), $22,780.80; Gap Creek Weir-Maple Creek Flats Irrigation Project (F. R. Gibbs, Regina, Sask.), $6,113.57; Gladstone Dam (Wm. Newman, St. Boniface, Man.), $8,119.80; Jackfish River Project (K. R. Tracey, Moose Jaw, Sask.), $2,940.74; Rush Lake Drainage Canal (Gibbs Bros., Lumsden, Sask.), $5,347.35; Seven Persons Creek Reservoir (F. R. Gibbs, Regina, Sask.), $5,142.06; test drilling at Spring Coulee-St. Mary River (O. D. Bush, Calgary, Alta.), $4,333.50.

F These expenditures consist chiefly of purchases of numerous small pieces of equipment and repairs to equipment. Included, however, is $9,594.60, representing the purchase price of 5 combines; 2 trucks and 5 cars were purchased at a net cost of $7,773.01, after deducting allowances amounting to $1,875 on 6 used motor vehicles. Payments for the rental of machinery and equipment amounted to $15,525.35. Live stock for community pastures was purchased to the extent of: bulls, $20,705; rams, $1,970.

I Expenditures hereunder include payments to 10 operators of experimental sub-stations amounting to $5,461.50; for the same purpose 51 operators received $27,556 and this amount was charged to Miscellaneous.

For office rentals the amount paid was $4,428.18.

J The larger items of expenditures hereunder were $33,549.22 for fence posts for use in connection with community pastures and $7,200 for concrete pipe for the West Val Marie Irrigation Project.

M The following employees were paid travelling expenses in excess of $300: J. Achtzener, $850.34; J. Acton, $940.80; J. L. Anderson, $614.14; R. H. Anderson, $429.62; W. J. Anderson, $477.39; W. Armbruster, $305.61; H. C. Armstrong, $798.13; J. E. Beamish, $303.96; Wm. M. Berry, $327.35; C. H. Biddell, $754.77; R. L. Bigg, $523.58; R. V. Blair, $784.97; W. G. Bock, $1,113.29; W. E. Bowser, $784.10; B. J. Brockman, $544; A. R. Brown, $356.54; C. D. Brown, $512.53; R. J. Cameron, $763.36; J. B. Campbell, $327.18; H. H. Carss, $499.78; J. L. Carswell, $338.21; H. N. Cavan, $789.15; L. G. Chan, $427.99; G. D. Chattaway, $370.11; W. P. Cheney, $789.15; H. Chester, $464.94; M. Chomyn, $329.50; J. S. Clayton, $404.82; A. B. Cook, $777.04; J. F. Cook, $391.71; W. H. Cram, $648.48; C. Cramer, $302.50; J. Crepeau, $313.06; A. W. Daurie, $2,452.13; G. N. Denike, $417.18; H. J. De Savigny, $566.53; W. Dickson, $622.48; Bruce Douglas, $648.04; R. H. Dunlop, $962.67; W. A. Ehrlich, $471.42; R. Ellis, $336.75; R. L. Erdman, $332.48; L. Eull, $815.12; F. L. Evans, $1,100.69; G. R. Evans, $305.64; W. H. Fairfield, $394.88; T. S. Farquharson, $455.36; K. Forsyth, $356.11; W. L. Foss, $668.02; O. Freer, $826.89; M. Gillespie, $811.28; W. D. Gray, $627.45; M. Greenburg, $755.23; W. Hagarty, $634.83; T. P. Hagerman, $1,706.05; W. F. Hanchet, $331.57; S. H. Hawkins, $632.83; W. D. Hay, $714.86; C. Hill, $502.82; Ed. Hogan, $1,064.03; E. S. Hopkins, $325.28; B. M. Hudd, $381.68; W. Huddleston, $338.11; F. V. Humphreys, $1,225.95; P. Hyndman, $783.70; N. L. Iverson, $462.81; W. L. Jacobson, $637.87; P. J. Janzen, $576.17; W. K. Janzen, $545.77; J. C. Johnson, $441.20; A. Johnston, $570.91; Roy Johnstone, $775.73; D. A. Kennett, $605.32; K. M. King, $554.43; R. G. Knowles, $310.18; W. J. Kochner, $575.84; C. E. Lacina, $345.07; A. Leahey, $463.34; E. Low, $314.85; F. R. Low, $413.97; E. F. Maas, $311.46; Mark Mann, $639.95; H. J. Mather, $301.59; F. McCallum, $588.58; G. A. McCallum, $650.86; E. V. McCurdy, $467.25; John McDougal, $824.78; J. R. McFall, $571.30; J. E. McGoey, $521.07; H. H. McIntyre, $1,002.82; J. McLeod, $360.33; L. D. McMillan, $1,430.96; J. G. S. McMorine, $594.36; D. McNaughton, $617.26; C. Mohr, $722.97; E. S. Molberg, $373.40; F. Moller, $334.44; C. M. Moore, $541.85; J. C. Moore, $1,022.59; H. C. Moss, $554.35; A. W. Murphy, $1,113.36; J. I. Mutchler, $1,337.77; E. Nixon, $641.19; J. E. O'Connell, $2,248.39; W. Odynsky, $473.02; L. G. Orr, $697.09; O. Parker, $471.83; D. A. Patterson, $1,152.56; M. J. Peace, $396.34; R. W. Peake, $635.15; James Pendergast, $1,288.49; R. Peterson, $1,361.36; E. D. Porter, $357.57; W. W. Ramsay, $1,065.04; A. J. Reece, $1,296.34; H. G.

Riesen, $1,112.86; J. A. Roward, $327.34; B. Russell, $939.02; F. Rutherford, $342.45; E. C. Sackville, $642.23; Bern. Schick, $1,499.10; B. P. Scull, $683.66; J. D. Shepley, $851.05; W. Shevkenek, $327.64; S. F. Shields, $1,229.42; Jack Simpson, $792.31; A. E. Sinclair, $1,944.93; C. H. Slack, $2,082.87; G. Spence, $994.42; J. F. Stone, $397.95; T. R. Stuart, $1,218.17; J. E. Switzer, $632.75; P. J. Thair, $318.16; V. E. Thierman, $1,515.97; L. B. Thomson, $1,291.72; J. C. Todd, $732.28; S. V. Tomecko, $482.69; T. W. Townley-Smith, $368.79; H. M. Turnbull, $373.70; John Vallance, $1,130.76; W. A. Van Harlem, $302.05; R. M. Walker, $1,135.19; J. W. Wayling, $934.36; F. W. Widdifield, $640.88; G. Williams, $368.20; J. Wilner, $720.85; J. Wilson, $304.56; A. W. Wilton, $527.72; John E. Winter, $544.64; E. O. Wood, $728.10; Wm. Wotherspoon, $558.30; L. A. Yager, $660.37; R. Youngman, $2,494.02; J. H. Younie, $502.18; C. Zimmerman, $441.44.

In addition to the aforementioned contractors, the following individuals or firms received amounts exceeding $5,000 from this vote: Beaver Lumber Co., Ltd., $7,326.66; G. M. Black, Winnipeg, $24,107.50; British American Oil Co., Ltd., $5,612.34; Concrete Products Ltd., Regina, $7,200; Imperial Oil Ltd., $10,399.69; Massey-Harris Co., Ltd., $15,053.68; Tripp Lumber Co., Ltd., $6,384.96.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the Prairie Farm Emergency Fund ..... $ 248,997 31

COMMENTS

On March 24, 1942, this Act was amended providing the Governor in Council with power to declare any crop year an emergency year; as no such declaration was issued and as there were not sufficient townships in any of the three Prairie Provinces with an average yield of five bushels or less per acre, no awards were payable for the 1942 crop year.

Payments made during the fiscal year were in settlement of claims covering previous years for such reasons as:—

(1) 22 townships were declared eligible subsequent to the last fiscal year;

(2) the eligibility of 59 part townships was approved under section 7 (*b*); and,

(3) a higher category was approved for 18 townships.

The levy on grain sales produced the sum of $2,044,432.10; refunds amounted to $44,877.88; and a transfer of $248,997.31 from the Consolidated Revenue Fund completed the amount required to take care of disbursements.

The following statement shows the distribution of expenditure by provinces and by crop years:—

Crop year	Manitoba	Saskatchewan	Alberta	Total
1939		16 50		16 50
1940	1,592 70	1,776 50	914 70	4,283 90
1941	9,599 30	1,235,319 98	1,089,087 61	2,334,006 89
	$ 11,192 00	$1,237,112 98	$1,090,002 31	$2,338,307 29

Vote 30 Prairie Farm Assistance Act 500,000 00

Expenditures 157,013 32

Lapsed ..... $ 342,986 68

		Allotments authorized	Expenditures
A	Salaries	241,000 00	115,821 52
B	Freight and Express	2,000 00	734 89
C	Miscellaneous	10,000 00	233 39
D	Printing and Stationery	20,000 00	5,572 56
E	Rent	14,000 00	4,050 68
F	Supplies and Materials	3,000 00	59 37
G	Telephones, Telegrams and Postage	30,000 00	8,713 73
H	Travel and Field Expenses	180,000 00	21,827 18
		$ 500,000 00	$ 157,013 32

COMMENTS

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As of March 31, 1943, there were 34 salaried employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): W. C. Barrie, $3,200; E. L. Gray, $4,500; R. F. McGregor, $3,200; J. C. Riddell, $3,200; S. Sinclair, $3,200 (Jan. 3). In addition to the salaried employees, payments to whom totalled $22,223.83, fieldmen and office assistants received wages amounting to $93,597.69; the sum of $11,613.86, representing cost of living bonus payments, is included in these figures.

H Due to the interlocking nature of the administration of this Act with the Wheat Acreage Reduction Program, and to the fact that the major portion of the travelling expenses were chargeable thereto, details of these expenditures are included with those under Vote 31.

Vote 31 Wheat Acreage Reduction Payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act 5,225,000 00

Vote 449 (Supplementary Estimates) 22,950,000 00

28,175,000 00

Expenditures 25,868,562 53

Lapsed ..... $ 2,306,437 47

		Allotments authorized	Expenditures
A	Salaries	832,500 00	806,011 84
B	Publicity and Advertising	9,000 00	510 00
C	Freight and Express	8,150 00	3,266 06
D	Miscellaneous	7,500 00	3,512 98
E	Professional Services	210,000 00	150,615 75
F	Printing and Stationery	46,000 00	40,513 32
G	Rents	20,000 00	14,000 00
H	Supplies and Materials	8,000 00	809 47
I	Telephones, Telegrams and Postage	40,000 00	18,900 71
J	Travel	360,000 00	304,089 93
K	Wheat Acreage Reduction Payments	26,633,850 00	24,526,332 47
		$28,175,000 00	$25,868,562 53

COMMENTS

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A The Wheat Acreage Reduction Act, c. 10, 1942, as amended, superseded the Regulations formerly employed as authority for this program which was designed to encourage a reduction in the number of acres sown to wheat in the Prairie Provinces and in the Creston and Peace River Districts of British Columbia and to compensate farmers who effected such reduction.

Appointments and remuneration of administrative and technical officers and employees receive the approval of the Governor in Council; field, clerical or other assistance may be engaged by the Minister, but at rates of pay approved by the Governor in Council.

As of March 31, 1943, there were 212 salaried employees paid from this vote. No employee was receiving an annual salary of $2,400 or over on that date. In addition to the salaried employees, payments to whom totalled $207,555.51, fieldmen and office assistants received wages amounting to $598,456.33; the sum of $95,288.80, representing cost of living bonus payments, is included in these figures.

E Represents payments, authorized by the Governor in Council, to Rural Municipalities for assistance rendered in connection with the handling of application forms.

G This item represents office rentals paid through the Public Works Department.

J The following employees were paid travelling expenses in excess of $300: J. W. Abbott, $1,079.19; D. A. Adamson, $658.46; L. W. Alcock, $431.03; H. J. Allan, $435.77; W. A. V. Allan, $626.59; Robt. Allison, $525.18; M. Alsager, $362.40; A. G. Andrews, $303.01; W. E. Andrews, $602.03; G. Atkinson, $885.56; O. Bangsund, $794.85; C. W. Banks, $1,276.22; R. Barclay, $783.68; W. H. Barker, $669.23; W. C. Barrie, $567.87; W. J. Barrie, $702.13; G. H. Bartlett, $954.27; N. G. Bastedo, $508.84; A. J. Bater, $787.04; W. O. Bates, $1,149.64; H. G. Beaton, $464.97; M. W. Beaton, $1,195.44; R. S. Beattie, $1,441.33; A. D. Beausoleil, $459.02; W. Beaven, $1,107.76; E. Bedard, $467.17; E. Beedle, $397.37; F. Belhumeur, $944.26; G. A. Bell, $1,776.15; A. M. Bell, $373.93; F. J. Bergey, $582.38; N. W. Berglund, $1,621.09; A. E. Bergquist, $776.25; J. L. Berry, $692.81; G. H. Bigelow, $849.82; A. Bissett, $724.66; T. E. Black, $1,628.29; L. Blaser, $339.30; J. O. Bois, $373.64; M. Bollinger, $469.89; H. Bolton, $375.02; S. Boot, $832.50; W. A. Boucher, $772.42; J. E. Bower, $346.66; S. M. Boyle, $748.36; L. Braconnier, $354.46; W. W. Bradley, $1,815.75; P. H. Branigan, $496.36; E. Brassard, $566.96; R. G. Brooks, $306.76; W. E. Brown, $408.88; W. R. Brown, $379; G. C. Bruce, $343.70; O. W. Brunsell, $510.98; P. M. Buchinski, $404.98; J. H. Buhler, $625.60; J. H. S. Caldwell, $308.68; J. S. Campbell, $375.19; J. W. Campbell, $315.97; C. Carlson, $666.57; A. A. Carlton, $352.71; W. A. Carmichael, $487.51; J. P. Carmody, $417.59; M. F. Carpenter, $1,841.12; E. Chorneyko, $570.17; C. C. Churchill, $652.10; M. P. Clancy, $888.36; A. E. Clarke, $1,305.73; C. Clarke, $534.66; J. S. C. Clarke, $594.57; O. C. Clarke, $1,779.66; A. B. Claypool, $503.53; C. W. Cline, $542.40; R. D. Coles, $714.52; P. Colleaux, $1,899.03; A. Collopy, $615.37; T. E. Colter, $726.09; J. P. Connors, $439.36; T. T. Cory, $670.28; E. A. Creighton, $368.43; E. B. Cressman, $477.10; R. Croteau, $795.70; W. B. Crozier, $441.66; G. M. Cundal, $486.80; W. Czerwinski, $522.42; N. Dahl, $731.06; J. W. Davis, $360.15; J. A. Deans, $325.87; N. Deaust, $809.75; E. L. Delmage, $476.89; J. T. Dewan, $761.38; C. Dixon, $817.54; L. A. Doan, $1,183.03; L. M. Dokken, $918.19; G. C. Drinkwater, $327.32; J. M. Drysdale, $345.75; W. H. Duce, $316.62; C. H. Dunn, $414.70; F. T. Durick, $361.40; W. S. Durning, $790.80; G. Dustan, $672.92; S. G. Edworthy, $714.70; A. A. Evans, $308.61; L. Evenson, $980.35; C. A. Everitt, $327.24; H. B. Eversole, $307.37; E. S. Fagan, $720.48; W. L. Faulkner, $958.46; F. M. Findlay, $1,837.10; J. Findlayson, $749.01; W. J. Finlay, $308.09; C. H. Fisher, $571.30; P. F. Fitzpatrick, $912.90; A. L. Forrester, $1,505.88; J. France, $872.54; G. W. Francis, $405.68; L. L. Friedrick, $482.01; G. C. H. Frith, $841.54; C. R. Fysh, $657.70; F. W. Gaetz, $565.73; J. F. Gaetz, $127.50; J. Gair, $384.51; W. S. Gale, $800.09; Dan Gallant, $776.60; W. Garman, $720.14; Wm. Gartley, $365.96; A. Gemmell, $444.72; C. George, $641.62; E. George, $637.46; L. E. Gibson, $1,036.57; W. Gibson, $1,218.97; W. E. Gill, $622.58; F. Z. Glebe, $336.23; J. Golby, $307.40; C. H. Goodman, $488.83; D. G. Gordon, $397.35; T. J. Gormican, $644.82; W. G. Graefer, $796.42; E. L. Gray, $1,515.85; G. Gray, $330.69; N. S. Greckol, $372.22; E. Greenwood, $1,541.35; W. Greer, $618.25; W. Grimes, $1,138.61; G. H. Gritzfeld, $435; J. C. Guy, $560.10; J. J. Haas, $693.54; R. L. Hackett, $554.34; J. G. Hamilton, $694.73; F. Haney, $684.44; H. M. Haney, $713.73; J. M. Hanmore, $367.05; F. J. Harcourt, $468.55; G. E.

Hardy, $412.40; G. Harkness, $982.88; J. E. Harriott, $350.08; E. W. Hartle, $1,325.75; J. Harvie, $467.75; A. V. Haslett, $1,106.23; A. H. Hayes, $1,193.21; H. D. Head, $1,230.78; J. D. Head, $483.96; L. E. Helmer, $856.49; J. S. Henderson, $500.43; H. T. Hennessy, $865.90; J. L. Hicks, $1,118.66; R. G. Hobbs, $379.83; J. J. Hodgkinson, $331.23; S. O. Holden, $566.39; M. A. Hoover, $1,057.64; A. H. Hope, $620.56; A. E. Hopkins, $366.55; N. Hostetler, $423.78; W. A. Houghtaling, $483.60; Allan Hudson, $562.19; F. S. Humphrey, $666.70; W. F. Hunter, $378.10; A. R. Hutchison, $330.15; J. H. Irving, $717.71; B. T. Jaques, $907.21; G. Jennings, $604.50; P. Jenson, $437.80; P. R. Jeske, $531.28; H. Johnson, $366.43; J. P. Johnson, $862.98; P. N. Johnson, $690.64; J. K. Johnston, $1,441.61; A. Jones, $484.61; J. W. Jones, $424.72; L. Jones, $343.81; M. Jordet, $358.38; H. W. Joslin, $717.19; A. J. Kaiser, $653.05; T. J. Kelly, $338.76; A. J. Kennedy, $372.72; F. Kent, $555.69; J. Kerr, $333.66; L. Kidd, $611.90; K. R. King, $355.11; A. E. Knight, $605.19; J. W. Kowalyshen, $534.94; J. N. Kozak, $2,210.58; J. Krenn, $497.38; H. Krienke, $1,240.08; H. P. Kruesel, $883.90; T. O. LaChance, $545.70; W. J. Langley, $774.31; F. Langseth, $1,606.91; A. Laporte, $556.34; J. W. Leake, $810.47; J. H. Leniczek, $961.15; Z. Lepage, $598.28; W. E. Leppington, $588.18; W. A. Lesick, $304.82; G. J. Lester, $656.57; J. J. Letcher, $456.20; W. Lettner, $514.06; R. Leyn, $609.17; L. J. Lindberg, $821.14; J. W. Lindsay, $483.50; C. M. Lockwood, $372.67; Hans Loken, $925.71; P. J. Longworth, $695.32; E. B. Mabee, $528.98; J. Macallister, $1,660.10; J. D. MacFarlane, $389.46; R. E. Mack, $554.10; D. G. Mackay, $335.74; J. L. MacKay, $896.74; W. D. MacKay, $971.74; A. A. MacKenzie, $572.68; D. MacLeod, $1,022.71; C. H. Magee, $627.62; R. Magosse, $1,714.07; F. E. Mann, $1,027.30; G. H. Mann, $442.98; J. Mann, $524.85; R. Marcotte, $431.19; H. J. Marko, $691.98; Joseph Marshall, $985.88; W. T. Martin, $1,227.41; S. Matthews, $1,080.68; W. McAllister, $684.30; H. McAndie, $692.66; C. McAree, $1,745.90; G. McArthur, $383.19; J. E. McCune, $901.97; F. S. McCutcheon, $526.78; J. I. McDermott, $1,010.50; R. F. McGibbon, $1,007.34; R. F. McGregor, $609.05; A. I. McIlwrath, $392.93; R. McIntosh, $866.98; D. N. McIntyre, $566.04; A. E. McKay, $513.16; C. J. McKenzie, $1,155.54; R. B. McKenzie, $589.68; D. A. McLay, $413.99; J. A. McLeod, $796.40; R. D. McLeod, $1,121.50; C. W. McMillan, $675.12; J. A. McQuoid, $930.27; F. Mears, $687.11; J. Meikle, $816.14; J. Merinsky, $598.42; E. Michaud, $671.96; A. H. Michel, $841.42; T. Mikolesh, $498.94; T. H. Miller, $368.61; P. Miloux, $636.72; A. S. Mitchell, $393.42; J. H. Mitchell, $564.71; S. Mitchell, $1,946.01; W. W. Mitchell, $379; N. H. Moon, $750.13; J. Moore, $346.98; W. A. Moore, $339.32; L. P. Moquin, $347.62; J. Moreau, $339.06; W. J. Morgotch, $349.83; G. N. Morrison, $877.24; E. E. Morton, $505.75; A. Munn, $693.70; J. A. Nadeau, $737.44; L. Neary, $934.20; G. W. Newell, $1,219.56; W. Nicholson, $1,020.92; W. G. H. Norrish, $725.16; L. S. Nugent, $333.05; G. R. Odegaard, $918.64; O. Olesen, $813.83; D. F. Olynyk, $461.82; J. B. Paradis, $561.90; J. N. Parent, $486.60; J. E. Parkinson, $377.75; A. C. Patterson, $431.64; J. Paul, $488.96; H. P. Pearson, $1,019.46; R. Peel, $1,639.87; G. T. Peterson, $1,331.69; J. M. Podolsky, $1,002.32; W. Poehlman, $603.69; A. R. Porter, $539.66; J. D. Porter, $558.87; H. Poss, $1,568.37; L. G. Poulin, $830.02; M. J. Preston, $446.94; S. L. Preston, $460.81; W. T. Pringle, $1,189.68; E. L. Prout, $721.57; J. R. Putt, $575.16; J. M. Ragan, $2,390.99; J. B. Ramsay, $351.33; C. A. Receveur, $415.73; A. L. Rees, $610.87; J. J. Reid, $695.44; J. C. Riddell, $313.26; J. W. Robb, $666.78; H. L. Roberge, $832.36; W. Robinson, $597.51; D. E. Rose, $1,651.22; R. N. Rose, $887.94; G. K. Ross, $496.91; N. D. Ross, $717.32; R. H. Ross, $825.32; L. H. S. Rowbotham, $1,039.22; E. Rubin, $326.87; M. S. Rupert, $541.39; N. J. Ryan, $569.16; E. Sampson, $410.07; L. Sanderson, $475.72; F. C. Saville, $443.38; S. A. Sawyer, $738.77; J. Schmidt, $739.74; F. G. Schramm, $670.61; J. J. Schwartz, $477.93; J. S. Scott, $1,212.80; R. A. Scott, $1,020.10; W. R Scott, $478.75; M. Shannon, $1,126.66; W. N. Shepherd, $805.74; J. B. Sheran, $588.34; G. Shortreed, $306.28; C. A. Sinclair, $749.21; Sol. Sinclair, $641.74; G. Slade, $446.05; L. Smith, $835.72; A. Snow, $428.13; A. G. Stacey, $474.05; P. Stapleton, $1,020.25; T. W. Stelfox, $313.51; W. A. Stephens, $560.13; D. A. Stewart, $1,574.87; R. F. Swinton, $1,590.61; J. F. Symington, $417.76; C. R. Thacker, $424.84; H. Theissing, $337.33; J. Thiesen, $381.53; R. Thomas, $538.50; G. Thompson, $328.78; D. Thomson, $470.45; E. S. Tolton, $702.39; N. H. Trafananko, $1,455.18; C. S. Trick, $301.86; T. H. Truscott, $1,088.42; V. H. Turple, $919.43; I. K. J. Van Dyke, $558.55; P. M. Vawter, $1,146.29; E. A. Wagler, $346.35; H. E. Walker, $1,321.70; F. J. Walks, $351.91; J. Walton, $1,053.24; R. Ward, $306.03; J. Warkentin, $956.74; E. G. Waterman, $710.69; E. H. Waugh, $727.25; A. T. Webster, $872.96; T. Webster, $588.94; J. W. Welbourn, $781.75; A. E. Wells, $665.85; F. Whiskin, $355.59; J. T. Whitney, $1,514.86; W. Widdop, $702.70; J. P. Wiebe,

$1,451.59; R. A. Wilson, $1,743.59; H. Wiltse, $1,221.39; A. Wold, $391.68; T. B. Wolff, $150.59; S. J. Wood, $554.36; G. W. Wright, $404.54; I. Wylie, $510.06; E. Zahorski, $1,952.38; J. Zeman, $326.66; L. R. Zurowski, $404.47.

K Charges hereunder consist of:

(1) payment of $2 per acre, authorized by the Act, for each acre by which the wheat acreage in 1942 was less than that for the basic year 1940: on farms that had no wheat in 1940 the basic year used was 1939;

(2) payment of $2 per acre authorized by the 1941 Regulations in respect of wheat acreage reduction in 1941 on lands seeded to grass or rye in 1941 and which were still in grass or rye on July 1, 1942;

(3) final settlement of 17,569 claims on which only partial payments were made during 1941-42, due to difficulties in establishing acreages for the basic period under the 1941 Regulations.

Due to heavy fall rains and late harvest, it was not possible for some farmers to file their claims in time for a fall inspection in 1942. Largely as a result of this, 8,924 claims in the area had not been finally disposed of at the end of the fiscal year.

A summary of the payments made during the year follows:—

	1941 Regulations	1942 Act		
	Amount	Number	Amount	Total amount
Manitoba—				
Farmers	512,903 78	32,744	2,995,562 68	3,508,466 46
Landlords	90,095 61	11,301	318,430 98	408,526 59
Saskatchewan—				
Farmers	2,591,750 20	89,174	9,107,526 01	11,699,276 21
Landlords	741,451 34	60,428	1,467,734 61	2,209,185 95
*Alberta—				
Farmers	1,068,186 91	53,315	4,956,969 38	6,025,156 29
Landlords	226,504 92	20,335	449,216 05	675,720 97
	$5,230,892 76	267,297	$19,295,439 71	$24,526,332 47

* The above includes the Creston and Peace River Districts of British Columbia.

The following tabulation shows individual payments of $1,000 or over by provinces:—

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Manitoba		$ cts.	$ cts.	$ cts.	$ cts.
Cameron	White, G. and King, G.A.	Hartney	821 46	100 00	94 54	1,016 00
Cartier	Wallman, Z., Huron Hutterian Mutual Corp.	Benard	893 38	325 60	557 02	1,776 00
Cartier	Iberville Hutterian Mutual Corp.	Elie	1,300 01	.....	649 99	1,950 00
Cartier	Kleinsasser, J., Milltown Hutterian Mutual Corp.	Benard	1,079 32	.....	424 68	1,504 00
Cartier	Barrickman Hutterian Mutual Corp.	Headingly	1,459 71	1,069 11	95 36	2,624 18
Cartier	Maxwell Hutterian Mutual Corp.	Pigeon Lake	504 01	588 68	1,171 31	2,264 00
Cartier	Webb, Sam M.	Headingly	1,909 19	60 00	438 81	2,408 00
Cartier	Girard, Joseph	Elie	993 09	.....	68 91	1,062 00
Cartier	Crepeau, Geo. W.	Elie	910 77	295 05	342 18	1,548 00
Dauphin	Zihrul, James	R.R. 2, Sifton	650 00	578 00	.....	1,228 00
De Salaberry	Johnson, Harry B.	Otterburne	750 00	121 86	187 14	1,059 00
De Salaberry	Gratton, Georges	St. Elizabeth	602 89	254 72	200 39	1,058 00
De Salaberry	Campbell, James L. for Campbell Bros.	Otterburne	1,250 00	.....	.....	1,250 00
De Salaberry	Prefontaine, Edmond	St. Pierre	792 00	220 00	.....	1,012 00
Dufferin	Collins, Earl Thompson for Collins and Bancroft	Miami	580 00	470 00	.....	1,050 00
Grey	Meadmore, R. H.	Culross	1,680 00	928 00	.....	2,608 00
Grey	Aune, L. A.	Elm Creek	176 21	967 40	298 39	1,442 00
Grey	McCrea, Richard	Culross	2,022 00	.....	.....	2,022 00
Grey	Graham, C. E.	Winnipeg	1,736 00	.....	.....	1,736 00
Grey	Laing, George A.	Elm Creek	1,066 00	262 64	55 36	1,384 00
Grey	Simonson, Victor A.	Fannystelle	488 57	977 14	244 29	1,710 00
MacDonald	Hammon, John C.	Fannystelle	1,262 00	.....	.....	1,262 00
MacDonald	Hewett, Thomas and Wm.	Fort Whyte	880 00	125 00	.....	1,005 00
MacDonald	Pasieczka, Wm. for N. Pasieczka and Sons.	Domain	750 00	242 54	94 46	1,087 00
MacDonald	Johnson, C. O. for Mrs. M. O. Johnson and Sons.	Domain	1,306 00	40 00	.....	1,346 00
MacDonald	Wroblewsky, Wm.	Brunkild	573 31	784 00	162 69	1,520 00
Montcalm	Voth, Wm. J. and Janzen, H. H.	St. Elizabeth	745 34	259 30	377 36	1,382 00
Montcalm	Beaudette, J. A.	St. Jean Baptiste	618 39	242 95	443 66	1,305 00
Morris	Hokenson, D. R.	Osborne	1,270 00	30 00	.....	1,300 00
Morris	Stanislass, Robt.	Aubigny	622 31	707 02	346 67	1,676 00
Morris	Handlon, James W.	Kane	1,500 00	.....	.....	1,500 00
Morris	Baker, W. I.	Lowe Farm	840 00	119 53	156 47	1,116 00
Morris	Anderson, C. E. and Son	Morris	910 00	1,196 00	.....	2,106 00
Morris	Eidse, C. K.	Morris	1,265 66	.....	78 34	1,344 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Manitoba—Concluded		$ cts.	$ cts.	$ cts.	$ cts.
Morris	Eidse, D. K.	Morris	2,014 00			2,014 00
Morris	Fredricksen, Fred	Kane	684 00	128 00	586 00	1,398 00
Morris	Johnson, M. M.	Kane	1,085 49	179 25	191 26	1,456 00
Morris	Rose Sr., Maurice	Sperling	898 33	445 22	181 45	1,525 00
Morris	Lost, F. J. (Estate) c/o Lost, W. G.	Brunkild	1,040 00	201 00		1,241 00
Morris	McNutty, C. B.	Sperling	933 19		150 81	1,084 00
Morris	Anderson, Harry	Morris	528 31	331 10	435 59	1,395 00
Morton	Welch, A. R.	Boissevain	1,204 00			1,204 00
Portage	Hanson, Olaf	MacDonald	652 16	492 59	317 25	1,462 00
Portage	Metcalfe, E. E.	Portage la Prairie	900 98		241 02	1,142 00
Portage	McLean, Morris c/o Metcalfe, A. W., Great West Life Assur. Company	Winnipeg	1,600 00			1,600 00
Portage	Henry, Orville, Agent for Henry, O. and R.	Portage la Prairie	1,017 43	344 25	280 32	1,642 00
Portage	Owens, H. W.	Portage la Prairie	833 80		256 20	1,090 00
Portage	Tidsbury, Gillis G.	High Bluff	768 00	374 00		1,142 00
Portage	Bon. Home Hutterian Mutual Corp.	Benard	1,327 21	795 72	930 07	3,053 00
Portage	Poplar Point Colony	Poplar Point	829 76	1,100 19	136 05	2,066 00
Rhineland	Hafer, John D.	Plum Coulee	804 49	252 77	456 74	1,514 00
Rhineland	Knapf, Karl	Rosenfeld	1,228 00	16 00		1,244 00
Ritchot	Gamble, E. H., Farm Mgr. Interprovincial Trdg. Corp.	Winnipeg	974 00	301 00		1,275 00
Rockwood	Kinney, Dr. W. D., per Bruce, A.	Stony Mountain	850 00	300 00		1,150 00
Roland	Weaver, Thos.	Kane	443 54	399 01	215 45	1,058 00
Rosser	Green, Lawrence	Rosser	1,098 00	504 00		1,602 00
Rosser	Sturgeon Creek Colony	Headingly	1,382 00	72 00		1,454 00
Rosser	Swedish Community Camp	Meadows	1,480 00			1,480 00
Rosser	Hutton, W. T.	Dickens	660 05	390 76	129 19	1,180 00
Rosser	Howe, Floyd	Rosser	1,278 00	100 00		1,378 00
St. Fr. Xavier	Futros, John	Headingly	940 00		470 00	1,410 00
St. Fr. Xavier	Duckos, Osias	Poplar Point	935 07	10 00	152 93	1,098 00
St. Fr. Xavier	Loewen, Peter	Headingly	659 01	492 34	230 65	1,382 00
St. Fr. Xavier	Blair, Robert	Meadows	1,440 00	140 00		1,580 00
Sifton	Day, Arthur C. for Day, A. C. and Day, H. Percy	Deleau	308 27	706 00	21 73	1,036 00
Sifton	Deleau, Gaston	Deleau	698 43	652 31	38 26	1,389 00
Springfield	Johnson, Albin	Dugald	702 67	204 00	453 33	1,360 00

Springfield	Hannah, Holly H	Winnipeg	835 87		224 13	1,060 00
Strathcona	Husband, Aubrey Greville	Belmont	616 00	616 00		1,232 00
Tache	Vandeberkhova, Achil	Grande Pointe	726 00	320 00		1,046 00
Westbourne	Martin, Charles B	Westbourne	976 00	256 00		1,232 00
Westbourne	Paterson, David J	Westbourne	1,402 99		33 01	1,436 00
Westbourne	Pedlar, Geo. L	Woodside	800 00	212 00		1,012 00
Whitewater	Rose, Francis David	Bunclody	800 00	260 50	19 50	1,080 00
Winchester	Sexton, N. X	Regent	666 66		333 34	1,000 00
Woodlands	Pickard, Charles Wm	Poplar Point	855 66	200 76	85 58	1,142 00
Woodlands	Gjertson, Elias	Grosse Isle	1,100 00			1,100 00
Woodworth	Taylor, David Arthur	Oak Lake	1,350 00			1,350 00
Misc. Group	Bracken, John, Legislative Bldg	Winnipeg	394 00	1,290 00		1,684 00
Misc. Group	St. Godard, Emil	The Pas	412 80	788 00	103 20	1,304 00
	Saskatchewan					
1	Chester, Thos. E	Carievale	444 51	489 57	157 92	1,092 00
1	Payne, Alfred L	Gainsboro	442 00	549 31	27 69	1,019 00
2	Shier, Elmer D	Carnduff	560 00	645 00		1,205 00
3	Workman, James A	Oxbow	199 75	916 90	393 35	1,510 00
3	Gilroy, S. L	Oxbow	247 56	760 00	52 44	1,060 00
5	Vaughan, Chas. T	Estevan	1,016 46	359 56	409 98	1,786 00
7	Zachrisson, Ed	Tribune	650 72	797 69	381 59	1,830 00
17	Richards, Fred	Orkney	480 00	610 00		1,090 00
17	Shields, Wm	Orkney	406 66	119 72	767 62	1,294 00
22	Spangler, J. M	Govenlock	700 00	52 00		1,220 00
31	Paradis, Ed. and Phil	Storthooks	172 52	672 57	217 91	1,063 00
33	Staples, Wm. A	Oxbow	983 28		362 72	1,346 00
40	Eskestrand, John	Bengough	820 00	365 00		1,185 00
40	Debenture Co. of Canada	Regina		1,244 00		1,244 00
42	Garrell, Geo. H	Verwood	560 00	586 00		1,146 00
44	Payne, R. B	Glentworth	177 77	600 99	221 24	1,000 00
45	McCrea, Edward	McCord	475 26	598 54	249 20	1,323 00
46	Williams, Geo	Wallard	719 52	432 81	127 67	1,280 00
46	Hulse, Mervyn	Aneroid	487 50	384 68	523 82	1,396 00
47	Garvie, Wilbur	Hillandale	297 43	1,468 64	305 93	2,072 00
47	Clement, Homar	Valmarie	280 00	910 00		1,190 00
51	Benson, Joseph	Virdora	362 00	726 00	2 00	1,090 00
63	Brady, Hester L	Carlyle	402 54	380 47	524 99	1,308 00
64	Cameron, W. C	Arcola	557 74	445 45	261 81	1,265 00
66	Cumberland, B. B	Talmage	1,050 00			1,050 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Continued		$ cts.	$ cts.	$ cts.	$ cts.
66	Dammann, Chas. H.	Froude	80 00	1,140 00	.....	1,220 00
67	Weyburn Security Co.	Weyburn	210 00	924 00	.....	1,134 00
67	Weyburn Farms Ltd.	Weyburn	2,409 70	4,456 09	638 21	7,504 00
72	Audette, Geo.	Assiniboia	546 00	1,148 00	.....	1,694 00
73	Ashton, Arnold	Assiniboia	286 66	414 67	580 67	1,282 00
73	Swenson, A. B.	Stonehenge	306 61	1,080 00	137 39	1,524 00
74	Kuctratz, Harold	LaFleche	108 99	458 39	466 62	1,034 00
76	Fennell, John	Ponteix	485 68	900 57	29 75	1,416 00
76	Gordon, W. G.	Ponteix	235 20	651 71	277 09	1,164 00
76	Vandergrift, J. W.	Ponteix	437 83	445 84	321 33	1,205 00
76	Moloney, Patrick	Aneroid	569 70	309 38	356 92	1,236 00
79	Degand, Alex.	Dollard	367 87	373 33	286 80	1,028 00
79	Livingstone, N. H.	Shaunavon	124 91	688 92	270 17	1,084 00
79	Innes, George	Dollard	277 33	434 33	457 34	1,169 00
80	Hope, T. W. L.	Maple Creek	591 59	480 00	74 41	1,146 00
91	Henry, Frank W.	Maryfield	464 00	802 00	.....	1,266 00
95	Trust and Loan Co.	Regina	1,938 00	440 00	.....	2,378 00
96	Hanson, Axel S.	Fillmore	1,165 42	181 12	299 46	1,646 00
96	Lubiens, Don. E.	Fillmore	634 91	141 57	323 52	1,100 00
96	McNaughton, Dan. A.	Creelman	558 54	524 85	74 92	1,158 31
97	Grounerud, T. O.	Lewvan	660 00	346 00	.....	1,006 00
98	Schmeling, Fred	Bechard	744 13	271 84	251 03	1,267 00
98	Schmidt, Otto	Lang	435 96	580 13	470 91	1,487 00
99	Underwood, H. W.	Milestone	610 00	447 00	.....	1,057 00
99	Thompson, Wm. B.	Milestone	769 23	279 93	357 84	1,407 00
106	Taylor, Robt. Est. c/o Taylor, K.	Vanguard	370 00	724 00	.....	1,094 00
106	McCallum, J. Chas.	Vanguard	426 63	503 20	230 17	1,160 00
107	Dancy, Duane	Vesper	527 69	930 29	196 02	1,654 00
107	Lamotte, Lyon	Gouverneur	160 50	1,142 00	45 50	1,348 00
107	Hildebrandt, J. P.	Blumenhof	228 55	673 44	111 01	1,013 00
108	Eckel, Mike	Illerbrun	695 12	182 34	167 54	1,045 00
108	Johnson, Isaac	Instow	620 44	83 64	295 92	1,000 00
109	Wickstrom, Ernest	Tompkins	333 75	507 62	265 63	1,107 00
110	Sanderson, L. H.	Piapot	782 00	282 00	.....	1,064 00

110	Hurst, Wm. J	Piapot	558 45	566 71	90 84	1,216 00
110	Drener, Thos	Piapot	1,480 00			1,480 00
110	Davis, J. W	Piapot	733 84	812 00	46 16	1,592 00
110	Heard, John F	Piapot	1,059 83	60 00	260 17	1,380 00
110	Drener, Wm	Piapot	1,289 17	553 00	84 83	1,927 00
111	Hoffman, David and H	Maple Creek	1,327 25	588 73	296 02	2,212 00
111	Horton, J. A	Maple Creek	660 00	739 99		1,399 00
111	McLean, Wm	Hatton	580 00	598 00		1,178 00
111	Colquhoun, Clare A	Maple Creek	514 56	363 33	244 11	1,122 00
111	Colquhoun, P. C	Maple Creek	394 00	794 00		1,188 00
111	Stewart, Geo C	Maple Creek	510 00	674 00		1,184 00
121	Toronto General Trusts Corp	Regina		1,514 00		1,514 00
124	Dash Bros	Kipling	1,068 00	1,796 00		2,864 00
125	Englot, Faul	Candiac	509 36	272 00	252 64	1,034 00
127	Dundas, Jos	Francis	931 89	656 75	310 36	1,899 00
127	Gerein, A. S., Estate	Cdessa	396 67	635 97	198 36	1,231 00
127	Kjellander, A. H	Wilcox	533 33	334 12	711 55	1,579 00
127	Wagner, L., Estate	Tyvan	186 67	479 66	346 67	1,013 00
127	Weislberg, Fritz	Odessa	238 82	522 00	245 18	1,006 00
128	Gilbert, Joe L	Bechard	660 00	180 67	291 33	1,132 00
128	Hanson, Elbert O	Lajord	753 51	315 23	152 26	1,221 00
128	Decks, Earl	Riceton	765 44	401 67	567 89	1,735 00
128	Bechard, Jerome	Lajord	1,152 00	192 00	384 00	1,728 00
128	Thomas, Joe N	Estlin	293 33	222 00	590 67	1,106 00
128	Hull, Ivor	Gray	1,002 00	156 00	280 00	1,438 00
128	Bechard, S. and W	Sedley	740 00	988 00		1,728 00
128	Poissant, Lord	Sedley	572 00	618 57	143 43	1,334 00
128	Coupal, Louis A	Sedley	1,810 00	950 00		2,760 00
128	Glaze, Orel D	Sedley	546 67	472 33	730 00	1,749 00
128	Normandin, Hercule	Sedley	1,006 00			1,006 00
129	Thompson, Thomas	Corinne	349 20	336 35	420 45	1,106 00
129	St. John, S. T	Wilcox	586 67	260 00	247 33	1,094 00
129	Hendrickson, W. E	Gray	1,320 00			1,320 00
129	Risto, Gus and Hilda	Gray	453 88	169 34	552 78	1,176 00
129	Argue, Earl A	Rouleau	606 66	207 33	710 01	1,524 00
129	Myers, Ralph L	Rouleau	781 69	179 48	375 83	1,337 00
129	Williams, Park N	Regina	1,348 00	320 00		1,668 00
129	Marshall, Geo. B	Estlin	1,186 00			1,186 00
129	Runkle, David V	Estlin	1,016 00	334 28	139 72	1,490 00
129	Cabeen, Robt. Lee	Rowatt	566 98	13 84	501 18	1,082 00
129	Tunison, John D	Wilcox	421 54	472 00	506 46	1,400 00
129	Hendrickson Bros	Milestone	1,800 00	655 00		2,455 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Continued		$ cts.	$ cts.	$ cts.	$ cts.
129	Rogers, John T.	Rouleau	810 00	252 00		1,062 00
129	Nolan, Francis	Rouleau	1,966 00			1,966 00
129	Mitchell, James C.	Rowatt	296 48	330 50	488 02	1,115 00
130	Perkins, H. G.	Rouleau	126 45	488 47	520 08	1,135 00
130	Botkin, Ralph D.	Rouleau	560 64	220 00	579 36	1,360 00
130	Argue, R. M.	Rouleau	514 07	201 36	489 57	1,205 00
130	Fosnot, Guy C.	Drinkwater	527 79	347 21	275 00	1,150 00
130	Botkin, Wm. T.	Rouleau	2,107 31		140 69	2,248 00
130	McCrea Estate	Hearne	670 00	740 00		1,410 00
132	Rosso, Nat.	Old Wives	511 66	338 40	256 94	1,107 00
132	Bono, John	Crestwynd	401 79	334 56	289 65	1,026 00
132	Lemieux, Louis J.	Old Wives	642 79	525 90	414 31	1,583 00
135	Nicholson, Clifford	Morse	1,480 51	523 76	84 73	2,089 00
137	Blanke, Ernest	Wymark	381 97	457 00	263 03	1,102 00
137	Dyck, Abram J.	Wymark	365 33	386 68	563 99	1,316 00
137	Nishimura, James	Swift Current	612 00	119 99	475 01	1,207 00
137	Allan, J. R.	Cantuar	1,057 10	761 35	990 55	2,809 00
137	Carefoot, M. E.	Swift Current	725 33	256 67	626 00	1,608 00
137	Pollard, S. E.	Wymark	626 53	348 12	223 35	1,198 00
137	Washington, A. J.	Swift Current	2,482 67		9 33	2,492 00
137	Rosenbury, H. G.	Swift Current	448 23	471 10	429 67	1,349 00
137	Mackintosh, R. J.	Swift Current	345 54	606 65	61 81	1,014 00
137	Fisher, Wm.	Swift Current	370 00	1,686 00		2,056 00
137	Blanke, Henry	Wymark	661 54	574 74	846 72	2,083 00
137	Bell, John D.	Swift Current	1,095 71	852 14	224 15	2,172 00
138	Miller, Frank S.	Antelope	422 79	592 58	174 63	1,190 00
138	Kirk, Chris	Verlo	906 01	545 19	156 80	1,608 00
138	Gropp, Clifford	Webb	800 00	358 00		1,158 00
138	DeMars, Ronald	Webb	825 22	308 44	152 34	1,286 00
138	Dauncey, Norvil	Webb	532 23	599 66	841 11	1,973 00
138	Logan, Wm.	Gull Lake	248 52	1,400 00	161 48	1,810 00
138	Brown, Clair and Bruce	Antelope	681 85	156 35	277 80	1,116 00
138	Dunmire, H. J.	Gull Lake	380 54	387 01	481 45	1,249 00
138	Rosenau, Calvin	Webb	381 31	504 01	718 68	1,604 00

139	Sells, O. R.	Gull Lake	917 82	592 66	507 52	2,018 00
139	Jensen, Almon M.	Gull Lake	716 72	240 96	297 32	1,255 00
139	Horne, David S.	Gull Lake	492 36	589 00	37 64	1,119 00
140	Carlsen, C. S.	Sidewood	417 00	480 72	454 28	1,352 00
140	Bowie, J. A.	Piapot	696 00	1,194 00		1,890 00
142	McLaren, A. R.	Kulst	312 00	1,090 00		1,402 00
152	Ormiston, Wm. S.	Tantallon	526 00	378 67	189 33	1,094 00
158	Fahlman, Paul	Kronau	409 00	926 44	270 56	1,606 00
159	Reynolds, T. B.	Regina	1,000 00			1,000 00
159	McEachern, K. H.	Regina	486 22	393 86	157 92	1,038 00
159	Stevenson, James	R.R. 1, Regina		1,088 00		1,088 00
159	Can. Perm. Mortg. Corp.	Regina	53,350 00	30,224 00		83,574 00
159	Can. Life Assurance Co.	Regina	1,176 00			1,176 00
160	Durie, Wm. A.	Pasqua	1,184 00	234 00	500 00	1,918 00
160	Strayer, Carl J.	Drinkwater	474 91	266 78	309 31	1,051 00
160	Hagerty, Geo. E.	Belle Plaine	724 00	323 00		1,047 00
160	Hart, John T.	Pense	1,214 00			1,214 00
160	Badley, James L.	Pense	836 00	267 00		1,103 00
161	Grayson, G. K.	Moose Jaw	394 00	764 00		1,158 00
161	Lasby, Gordon	Moose Jaw	630 86	319 00	197 14	1,147 00
161	Dell, E. W.	Pasqua	874 00	227 00		1,101 00
161	Fife, A. W.	Moose Jaw	559 33	215 38	380 29	1,155 00
161	Winn, S. W., Estate	Belbeck		836 72	359 28	1,196 00
161	Grigg, John	Moose Jaw	1,459 90		142 10	1,602 00
161	Jones, Fred H.	Moose Jaw	600 34	455 89	643 77	1,700 00
162	McDowell, C. H.	Caron	464 31	394 67	517 02	1,376 00
163	Goettler, Geo. A.	Mortlach	277 78	633 74	138 48	1,050 00
163	Day, Frank H.	Mortlach	356 99	578 89	119 12	1,055 00
163	Forbes, Geo. B.	Mortlach	414 20	554 10	232 70	1,201 00
165	Weppler, John G.	Morse	546 30	584 06	219 64	1,350 00
165	Unroe, Peter F.	Morse	396 01	687 42	498 57	1,582 00
165	Korb, Mrs. Annie	Morse	1,120 00			1,120 00
166	Smith, Geo. W.	Swift Current	545 28	48 00	449 39	1,042 67
166	Harder, Peter F.	Cruikshanks	197 58	1,149 26	551 16	1,898 00
166	Hermanson, Ed.	Stewart	910 00	200 00		1,110 00
167	Wilhelm, J. P. and F. L.	Swift Current	1,840 00	330 00		2,170 00
167	Wickham, Thomas	Success	951 16	232 00	84 84	1,268 00
167	Korshirs, K. J.	Swift Current	480 86	1,211 64	378 50	2,071 00
168	Benjamin, W. J.	Webb	480 00	562 00		1,042 00
168	Davidson, Walter L.	Cabri	472 00	373 33	646 67	1,492 00
168	Sather, Harold	Cabri	576 15	354 70	190 15	1,121 00
168	Petrie, David J.	Pennant	504 00	126 61	500 39	1,131 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Continued		$ cts.	$ cts.	$ cts.	$ cts.
168	Oldhaver, Ed. C.	Cabri	513 33	486 00	256 67	1,256 00
168	Kirkpatrick, Lorne	Cabri	698 00	384 00	.....	1,082 00
168	Wright, Frank J.	Pennant	334 00	666 00	.....	1,000 00
168	Sloan, R. A.	Hazlet	1,717 59	100 00	78 41	1,896 00
168	Haw, Alex.	Pennant	207 46	1,104 09	66 45	1,378 00
168	Plewis, L. E.	Pennant	755 55	550 75	163 70	1,470 00
168	Barrie, William R.	Cabri	630 00	960 00	.....	1,590 00
170	Lerner, Joseph	Fox Valley	1,046 12	886 40	46 48	1,979 00
171	Obritschkewitsch, N.	Fox Valley	858 00	84 38	85 62	1,028 00
187	Schulhauser, I. R.	Cupar	852 52	70 75	100 73	1,024 00
189	McRae, Edison	Lumsden	466 67	346 67	406 66	1,220 00
191	Cooper, Chris.	Keeler	322 67	276 34	563 99	1,163 00
191	Irwin, G. L.	Brownlee	456 00	354 47	459 53	1,270 00
193	Pottruff, W. R.	Eskbank	500 00	1,012 84	181 16	1,694 00
193	McLachlan, J. D.	Eskbank	860 00	691 00	.....	1,551 00
193	Howard, A. R.	Brownlee	2,128 03	954 85	2,358 12	5,441 00
217	Gibson, E. B.	Dysart	706 46	259 75	157 79	1,124 00
218	Kreikle, F.	Markinch	540 00	533 33	536 67	1,610 00
218	Anderson, C. H.	Cupar	434 65	504 51	308 84	1,248 00
221	Erlandson, E.	Penzance	630 00	1,570 00	.....	2,200 00
221	Harren, Frank	Penzance	968 29	.....	439 71	1,408 00
222	Johnstone, R. H.	Craik	826 50	701 00	122 50	1,650 00
222	Wilson, Wm .H.	Craik	337 35	363 24	498 41	1,199 00
222	Ehman, Jos. M.	Craik	608 60	209 66	337 74	1,156 00
222	Hokonson, Elmer	Craik	542 20	238 64	380 16	1,161 00
222	Palbury, A. W.	Aylesbury	381 71	480 95	165 34	1,028 00
224	Kinney, Floyd P.	Eyebrow	780 00	283 00	.....	1,063 00
225	Pudd, Norris C.	Riverhurst	1,100 00	126 00	.....	1,226 00
225	Jones, James C.	Bernard	849 45	575 86	1,154 69	2,580 00
225	Hall, Chas. E.	Bernard	1,614 83	1,181 67	267 50	3,064 00
225	Meston, Wilfred L.	Demaine	1,333 38	130 00	160 62	1,624 00
225	Hagerty Land Co.	Lucky Lake	1,030 46	.....	249 54	1,280 00
225	Ostrander, Thos. G.	Lucky Lake	599 99	262 79	183 22	1,046 00
226	Braun, Peter J.	Beechy	693 55	42 04	657 57	1,393 16

226	Hirtz, John	Beechy	197 27	955 61	128 12	1,281 00
226	Bowman, Elmer Roy	Beechy	825 00	100 00	75 00	1,000 00
226	Johnson, T. and L	Beechy	934 55	980 12	246 33	2,161 00
226	Fritz, John	Beechy	558 00	1,190 00	.....	1,718 00
227	Wilmore, Sam	Matador	501 91	712 99	56 10	1,271 00
227-8	Lytle, K. W	White Bear	816 67	505 67	955 66	2,278 00
228	Maelerud, John	White Bear	560 00	293 42	180 58	1,034 00
228	Pittman, I. H	Kyle	1,168 00	60 00	.....	1,228 00
228	Hesla, T. E	Kyle	766 45	169 37	304 18	1,240 00
228	Pittman, Linn	White Bear	3,306 00	1,152 00	.....	4,458 00
228	Houston, Ira W	Lacadea	1,482 00	.....	.....	1,482 00
228	Irvine, G. A	Elrose	768 00	.....	384 00	1,152 00
228	Foreman, D. L	Tuberose	1,465 92	.....	128 08	1,594 00
228	McLatchie, Andrew	Tuberose	1,881 66	700 00	78 34	2,660 00
228	McLeod, John R	Tyner	462 24	493 64	341 12	1,297 00
229	Asheim, P	Lancer	184 00	1,536 00	.....	1,720 00
229	Cator, R., Sr	Shackleton	633 56	723 54	120 90	1,478 00
229	Buck, Henry A	Abbey	794 60	392 01	655 39	1,842 00
229	Braaten, E. and M	Shackleton	1,534 21	2,274 07	137 72	3,946 00
229	Jacklin, Wm. H	Shackleton	825 60	1,129 21	333 19	2,288 00
229	Bos, Wm. J	Shackleton	781 00	159 58	119 42	1,063 00
229	Braaton, Carl	Abbey	730 02	1,196 90	343 08	2,270 00
229	Braaten, Albert	Abbey	646 00	405 00	.....	1,051 00
229	Carleton, Garnet	Cabri	1,010 00	.....	.....	1,010 00
229	Forster, Geo	Lancer	680 45	240 58	320 97	1,242 00
229	Gossard, J	Cabri	401 14	190 34	478 52	1,070 00
229	Hoogeveen, Bert	Shackleton	658 00	179 67	193 33	1,031 00
229	Spence, John H	Abbey	1,306 36	.....	393 64	1,700 00
230	Fyke, R. W	Sceptre	532 00	873 23	398 77	1,804 00
230	Mahaffy, H. F	Sceptre	1,274 00	670 82	137 18	2,082 00
230	Brundage, T. O	Lemsford	1,122 34	186 00	113 66	1,422 00
230	Kales, Geo. and L	Sceptre	1,430 00	1,034 39	191 61	2,656 00
230	McLagan, Ross	Sceptre	918 76	.....	125 24	1,044 00
230	Whiteside, J. C	Sceptre	2,416 00	156 00	.....	2,572 00
230	Day, Cecil	Portreeve	840 76	116 00	87 24	1,044 00
230	Whiteside, H. B	Sceptre	1,012 00	.....	.....	1,012 00
231	Helm, Chris	Medicine Hat	920 00	120 00	.....	1,040 00
231	Riffel, Anton	Prelate	838 00	309 00	.....	1,147 00
231	Theaker, Wm. J	Prelate	1,161 21	120 00	34 79	1,316 00
231	Carpenter, J. S	Prelate	1,100 00	.....	.....	1,100 00
231	Marte, Kasper	Prelate	797 49	34 45	379 06	1,211 00
231	Gill, Edmund	Leader	981 85	571 10	440 05	1,993 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Continued		$ cts.	$ cts.	$ cts.	$ cts.
231	Skorabohack, Fred	Sceptre	815 08	68 59	327 33	1,211 00
231	Schissler, John	Leader	570 14	629 34	396 52	1,596 00
232	Moore, M. W.	Estuary	.....	1,508 00	.....	1,508 00
250	Edwards, W. E.	Govan	1,144 64	554 84	460 52	2,160 00
250	Mutch, Robert	Govan	655 79	324 66	219 55	1,200 00
251	Anhorn, Joe	Liberty	694 00	312 00	.....	1,006 00
251	Smith, Daniel	Liberty	1,520 00	.....	.....	1,520 00
251	Weeks, W. G.	Stalwart	820 00	226 00	.....	1,046 00
251	Robinson, W. A., Sr.	Stalwart	1,428 00	196 00	.....	1,624 00
251	Thorson, Haaken	Penzance	485 28	158 95	408 77	1,053 00
251	Shirkey, Chas. H.	Imperial	883 09	110 31	501 60	1,495 00
251	Etter, W. H., Jr.	Stalwart	2,025 88	.....	928 12	2,954 00
251	Etter, W. H., Sr.	Stalwart	975 87	40 00	284 13	1,300 00
251	Thresher, Bert	Stalwart	581 18	270 01	470 81	1,322 00
251	Roney, Robt. E.	Imperial	478 75	306 48	807 77	1,593 00
252	Coward, Cecil A.	Davidson	487 23	368 68	259 09	1,115 00
252	Vibert, Oliver W.	Craik	1,254 60	674 99	404 41	2,334 00
254	Fallis, Mrs. Irene	Elbow	674 00	703 00	.....	1,377 00
254	Reed, Harold	Loreburn	890 07	.....	251 93	1,142 00
254	Reed, Robt. G.	Loreburn	338 40	719 00	130 60	1,188 00
254	Mayer, Ray F.	Hawarden	1,512 77	.....	617 23	2,130 00
255	Moody, Fred B.	Birsay	712 01	215 17	214 82	1,142 00
255	Kinsman, John H.	Birsay	2,326 39	1,331 80	870 81	4,529 00
256	Davies, E. E.	Dinsmore	449 86	358 00	384 14	1,192 00
256	Beaton, M. M.	Wiseton	761 83	204 29	177 88	1,144 00
256	Beavis, John D.	Wiseton	623 06	126 48	516 46	1,266 00
257	Harvey, A. C.	Hughton	650 94	210 00	139 06	1,000 00
257	Marchand, Louis	Gunworth	1,182 00	20 00	.....	1,202 00
257	Thompson, A.	Elrose	992 38	.....	21 62	1,014 00
257	Hess, M. M.	Hughton	1,396 00	.....	455 00	1,851 00
257	Kutz, Hugo	Elrose	822 18	.....	197 82	1,020 00
257	Sothmann, Fred	Hughton	770 66	.....	797 34	1,568 00
257	Johnson, Orle	Sanctuary	184 41	400 29	782 30	1,367 00
257	Myers, Dr. E. T.	Rosetown	519 24	1,138 31	544 45	2,202 00

257	Thompson, Roy A.	Elrose	824 44		235 56	1,060 00
258	Conzelman, Thos.	Plato	826 60		191 40	1,018 00
259	Pieper, Elmer C.	Isham	893 33		446 67	1,340 00
259	Threlkeld, Thos.	Eston	1,238 00	1,028 00		2,266 00
259	Irwin, E. A.	Eston	1,070 00			1,070 00
259	Bertram, Henry B.	Eston	299 60	825 20	174 20	1,299 00
259	Kiser Farming Co.	Eston	1,040 00	1,800 00		2,840 00
259	Stevenson, E.	Eston	1,053 35		526 65	1,580 00
259	Johnston Bros.	Eston	2,405 17	541 30	951 53	3,898 00
259	Oliphant, Alex.	Eston	840 00	250 00		1,090 00
260	Hanson, Sam C.	Eatonia	1,067 92		395 08	1,463 00
261	Theaker, J. E.	Eatonia	1,011 10		246 90	1,258 00
261	Besharah, Jas. G.	Pinkham	769 72	328 89	281 39	1,380 00
261	Reed, Fred N.	Laporte	812 51		251 49	1,064 00
261	Pinder, Robert	Laporte	666 00	520 00		1,186 00
275	Hoffman, Paul	Sheho	800 00	424 12	233 88	1,458 00
279	Moar, A. K.	Semens	1,052 56		483 44	1,536 00
280	Gullacher, Wm. L.	Govan	443 43	244 64	331 93	1,020 00
281	Baade, Harry E.	Simpson	881 04	1,446 94	430 02	2,758 00
281	Roycroft, John W.	Simpson	671 21	310 28	258 51	1,240 00
281	Parker, Mrs. R. L.	Simpson	1,092 16		207 84	1,300 00
281	McLatchie, Thos.	Amazon	592 57	410 13	303 30	1,306 00
283	Torguson, Jens.	Hanley	664 27	266 17	444 56	1,375 00
283	Conboy, Wm. M.	Hanley	1,539 23		260 77	1,800 00
284	Hage, Ted.	Glenside	1,187 88		534 12	1,722 00
284	Ellison, Est. c/o Ellison, Mrs. A.	Glenside	782 01		345 99	1,128 00
285	Kennedy, W. A.	Conquest	1,160 00		150 00	1,310 00
285	Benson, W. N.	Conquest	522 31	257 56	474 13	1,254 00
285	McMillan, Jack A.	Outlook	382 34	329 64	524 02	1,236 00
285	Axness, Emil M.	Conquest	1,171 04	99 13	241 83	1,512 00
286	Jones, Luther E.	Dinsmore	701 05	213 00	368 95	1,283 00
286	Donald, Geo. M.	Dinsmore	747 36		332 64	1,080 00
286	Donogh, A. J.	Milden	854 97	308 52	446 51	1,610 00
286	Brown, Alex S.	Wiseton	950 00	145 00		1,095 00
286	Ewing, Ernest J.	Wiseton	1,338 00	445 64	34 36	1,818 00
286	Dugan, L. Wm.	Milden	1,535 50	302 25	1,018 25	2,856 00
286	Thompson, C. E.	Elrose	733 33		366 67	1,100 00
287	Labrecque, Jos. E.	Rosetown	529 49	1,473 39	275 12	2,278 00
287	Wickett, H.	Rosetown	674 63	326 39	466 98	1,468 00
287	Smith, T. E.	Glamis	1,160 00			1,160 00
287	Jerome, Florian	Rosetown	614 68	162 94	276 38	1,054 00
289	Gordon, Hannon	Netherhill	866 67		133 33	1,000 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Continued		$ cts.	$ cts.	$ cts.	$ cts.
290	Tunnicliff, Joseph H	Driver	1,220 00			1,220 00
290	Copeland, Frank V	Kindersley	1,182 00	335 57	78 43	1,596 00
290	McLaughlin, Mrs. L	Kindersley	303 83	266 23	483 94	1,054 00
290	Cullan, J. T. and N. M	Kindersley	612 00	227 47	315 53	1,155 00
290	Kolbinson, Steve	Kindersley	706 57	93 91	345 52	1,146 00
290	Richardson, J	Kindersley	986 00	48 00		1,034 00
290	Hulse, R. K	Kindersley	577 34	126 12	300 54	1,004 00
290	Burchley, Geo	Driver	1,044 00			1,044 00
291	Arthurs, G. T	Flaxcombe	637 33	433 33	765 34	1,836 00
291	Elliott, L. and G	Flaxcombe	715 89	698 34	147 77	1,562 00
291	Cowie, Ernest	Flaxcombe	752 69	396 56	331 75	1,481 00
292	Anderson, Alex	Marengo	810 00		270 00	1,080 00
292	Campbell, R. B	Marengo	1,276 44	569 41	954 15	2,800 00
306	Helgason, Chris	Foam Lake		1,062 00		1,062 00
307	Gunnaron, Thordur	Mozart	220 35	595 31	196 31	1,012 00
308	Magnuson, W	Wynyard	217 75	596 42	217 83	1,032 00
308	Melsted, Leo	Wynyard	779 48	987 67	67 85	1,835 00
308	Magnusson, C	Wynyard	411 91	418 78	323 31	1,154 00
310	Anderson, Alfred	Lockwood	1,080 00	256 22	23 78	1,360 00
310	Greve, Emil H	Lanigan	993 22	74 00	26 78	1,094 00
313	Smith, F. H	Allan	982 20	121 29	402 51	1,506 00
313	Yeager, A. R	Allan	900 00	885 98	39 02	1,825 00
316	Bell, Reg. and Chas. Sr	Tessier	1,240 00	419 00		1,659 00
316	Clark, James F	Ardath	620 00	424 00		1,044 00
316	Hill, Wilfred	Harris	772 27	239 84	77 89	1,090 00
316	Jackson, C. Roy	Harris	716 16	181 72	148 12	1,046 00
316	Leonard, Nath	Tessier	830 67		528 66	1,359 33
316	Wilson, Marie	Harris	2,511 09	2,130 28	314 63	4,956 00
316	Yellowlees, John	Tessier	1,247 90	665 05	483 05	2,396 00
317	Allard, Edmund	Anglia	808 00	261 00		1,069 00
317	Ardell, John	Valley Centre	1,594 00	602 00		2,196 00
317	Breithreitz, Ferd	Valley Centre		1,471 22	63 78	1,535 00
317	Britton, Wm. Roy	Valley Centre	720 00	295 00		1,015 00
317	Moxley, Ralph H	Rosetown	1,000 00			1,000 00

317	Russell, James	Marriott	680 00	361 00		1,041 00
317	Potratz, Emil	Zealandia	953 62		326 38	1,280 00
318	Vauron, W. L	Anglia	442 96	230 55	401 49	1,075 00
318	Larson, Carl M	Herschel	54 66	690 33	273 01	1,018 00
319	Vincent, Earl O	Stranraer	1,490 00			1,490 00
319	Campbell, Allan	Druid	957 33		42 67	1,000 00
319	McKenzie, James	Plenty	450 00	552 00		1,002 00
319	Jenn, Wm. C	Dodsland	691 14	609 00	36 86	1,337 00
320	Allcock, Thos. E	Ermine	974 32		421 68	1,396 00
321	Kaufman, H. L	Dewar Lake	540 00	606 00		1,146 00
321	Lotzien, A. L	Major		1,247 03	292 97	1,540 00
322	Pettit, Wm	Hoosier	465 80	658 00	120 20	1,244 00
336	McChesney, James T	Kelvington	132 00	920 00		1,052 00
339	Weese, Stene	LeRoy	1,104 00	72 00		1,176 00
342	Hannigan, A. E	Viscount	700 29	235 80	363 91	1,300 00
342	Vandeneld, Rene	Viscount	484 05	154 36	413 59	1,052 00
343	Crawford, Fred W	Blucher	712 13	156 47	150 48	1,019 08
343	Cummings, Wm	Blucher	657 32	412 85	240 83	1,311 00
343	Potts, Bert E	Bradwell	1,064 97	218 02	227 01	1,510 00
343	Dukart, Mike	Bradwell		880 02	459 98	1,340 00
344	Fleury, Wilf. J	Sutherland	789 34		394 66	1,184 00
344	Thompson, Thos. A	Saskatoon R.R. 5	476 00	440 67	605 33	1,522 00
344	Svoboda, Alf. V	Saskatoon	812 00	306 00		1,118 00
344	Nelson, Ed. Chas	Saskatoon	1,091 42		20 58	1,112 00
345	Warren, John M	Asquith	500 00	689 34	244 66	1,434 00
345	Boyle, Orville D	Grandora	340 00	742 87	297 13	1,380 00
345	Finan, Peter	Grandora	240 00	440 00	340 00	1,020 00
346	Beznoska, J. F	Delisle	421 04	711 83	77 13	1,210 00
346	Spence, Russell	Kinley	690 00	313 00		1,003 00
346	Hill, Frank	Laura	1,068 40	248 62	178 98	1,496 00
346	Moore, Fred W	Kinley	306 67	373 34	339 99	1,020 00
348	Carberry, H. O	Springwater	1,371 10		188 90	1,560 00
348	Hart, Mrs. Elsie	Landis	1,924 00			1,924 00
348	Atkinson, C. A	Springwater	940 14		211 86	1,152 00
349	Wheaton, A. G	Landis	770 26	239 01	133 73	1,143 00
349	Germschied, John	Handel	729 92	295 62	210 46	1,236 00
349	Hango, Mike	Handel	1,013 97	542 83	734 20	2,291 00
350	Gleave, Wallace W	Kerrobert	1,594 36		75 64	1,670 00
350	Pangman, Wallace	Kerrobert	844 78	64 88	258 34	1,168 00
351	Finley Bros	Luseland	1,056 54		29 46	1,086 00
351	Smallacombe, W. R	Salvador	720 00		360 00	1,080 00
352	Mascrip, Clarence J	Major	380 00	197 00	586 00	1,163 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Saskatchewan—Concluded		$ cts.	$ cts.	$ cts.	$ cts.
352	Reiher, Tom	Hearts Hill	60 81	1,052 72	246 47	1,360 00
368	Hutchison, Joe W	Spalding	624 46	246 92	188 62	1,060 00
370	Engele, Nick	Carmel	874 05	222 17	476 78	1,573 00
371	Meyer, Pete J	Bruno	.....	1,008 00	72 00	1,080 00
372	Hounget, Pierre	Vonda	200 64	802 97	316 39	1,320 00
373	Graham, D. (1941) Graham, Mrs. M. and Sons (1942)	Aberdeen	454 64	1,075 96	71 40	1,602 00
373	Alexander, H. E	Saskatoon	1,210 00	.....	.....	1,210 00
374	Haichert, Wm	Warman	.....	957 35	158 65	1,116 00
374	Nickel, Peter P	Dalmeny	241 86	953 89	100 25	1,296 00
377	Lenchenko, Egnat	Cando	509 80	692 15	54 05	1,256 00
378	Clay, Robt. L	Polo	549 72	236 82	293 46	1,080 00
378	Braithwaite, John S	Trayner	592 63	531 81	89 56	1,214 00
379	Watt, Fred S	Cavell	1,589 03	.....	80 97	1,670 00
379	Wilder, G. H	Wolfe	940 00	664 00	.....	1,604 00
379	Schwebius, August	Leipzig	349 83	727 22	204 95	1,282 00
379	Kolenosky, Mike	Leipzig	390 67	790 68	330 65	1,512 00
380	Krips, Karl	Tako	699 75	854 00	210 25	1,764 00
380	Hennings, Fred	Tramping Lake	311 93	370 60	405 47	1,088 00
381	Scott, Lorne H	Salvador	909 09	121 21	159 70	1,190 00
381	Martfeld, A. S	Luseland	457 40	264 08	352 52	1,074 00
399	Perault, E	St. Brieux	404 00	740 00	.....	1,144 00
403	Wagner, Carl	Hague	70 67	629 33	334 00	1,034 00
406	Miller, Sam R	Fielding	868 99	1,090 00	11 01	1,970 00
406	Vanderhaegen, M. P	Denholm	450 00	580 00	.....	1,030 00
406	McNaughton and Son	Fielding	606 00	632 00	.....	1,238 00
409	Johnson, Halver	Phippen	711 49	.....	288 51	1,000 00
409	Fenrich, John	Wilkie	1,010 00	585 00	.....	1,595 00
409	Wolf, Wm. P	Phippen	845 78	.....	174 22	1,020 00
410	Hamilton, Justin W	Unity	499 86	474 57	427 57	1,402 00
410	Ottem, Peter	Unity	529 97	1,007 01	1,100 02	2,637 00
410	Orr, Thos. H. L	Vera	710 00	1,010 00	.....	1,720 00
410	Young, Mrs. Myrtle	Unity	764 00	338 00	.....	1,102 00
429	Tyerman, Dr. P.D	Ethelton	1,744 00	811 00	.....	2,555 00
430	Turgeon, Alfred	Crystal Springs	82 67	600 00	341 33	1,024 00

437	Woodward, Geo.	N. Battleford	383 82	210 71	438 47	1,033 00
438	Turpin Bros.	Prongue	403 78	1,165 12	295 10	1,864 00
438	Bernier, Paul E.	Delmas	674 00	431 32	219 68	1,325 00
439	Fenrick, A. J.	Gallinan	405 64	242 61	362 75	1,011 00
439	Veikle, Odmar	Cut Knife	560 00	223 33	726 67	1,510 00
439	Duvall, Edwin	Cut Knife	477 39	558 06	199 55	1,235 00
439	Wolf, L. A.	Cut Knife	521 23	286 83	486 94	1,295 00
442	Lawson, G. A.	Artland	366 46	328 29	397 25	1,092 00
456	Carver, Wm. C.	Arborfield	482 57	336 22	319 21	1,138 00
456	Bryden, David E.	Arborfield	890 75	.....	135 25	1,026 00
456	Edwards, Arthur	Zenon Park	322 44	593 61	107 95	1,024 00
456	Daoust, Marcel	Zenon Park	277 34	502 22	430 44	1,210 00
457	Daintry, M. J.	Ridgedale	653 85	90 61	302 54	1,047 00
457	Boxall, Wm. E.	Armley	918 75	530 92	164 33	1,614 00
457	Jamieson, D. W.	Aylsham	754 00	420 00	.....	1,174 00
458	Springman, M. and R.	Ridgedale	396 70	474 66	415 64	1,287 00
460	Simpso, Adolph N.	Weldon	900 00	171 00	.....	1,071 00
461	Galloway, Chas. A.	St. Louis	1,040 00	16 00	.....	1,056 00
464	Beaulac, E.	Leask	1,371 02	1,081 00	48 98	2,501 00
465	Pirart, A. and M.	D'Amour	437 97	407 87	326 16	1,172 00
471	Koller, Alois	Waseca	988 19	426 00	91 81	1,506 00
472	Saunders, W. J.	Marshall	876 00	260 00	.....	1,136 00
472	Clark, Wm.	Lone Rock	469 35	295 98	507 67	1,273 00
472	Pattison, Allan	Marshall	543 16	147 46	376 38	1,067 00
487	Pocock, Archie H.	Nipawin	320 00	920 00	.....	1,240 00
487	Henschell, Herb. H.	Rosthern	1,177 75	39 02	529 23	1,746 00
487	Hornseth, P. S.	Nipawin	532 00	646 00	.....	1,178 00
487	Hornseth, Sig.	Nipawin	635 80	187 27	185 93	1,009 00
493	Miller, Fay	Sturgeon Valley	570 49	174 08	422 43	1,167 00
498	Bee, G.	Edam	338 00	820 66	9 34	1,168 00
501	Davignon, C. E.	Paradise Hill	190 00	1,034 00	.....	1,224 00
502	Campbell, Fernando F.	Ashley	396 99	885 61	184 45	1,467 05
588	Clark, Fred M.	Meadow Lake	822 00	1,828 00	.....	2,650 00
	Alberta					
.....	Burns, P., Ranches	J. Gray, Treasurer, Calgary	4,738 00	.....	.....	4,738 00
2	Nattras, D. W.	Manyberries	491 62	906 46	39 92	1,438 00
5	Mellafont, R. H. and G.	Coutts	1,258 00	.....	.....	1,258 00
5	Madge, Wm. M.	Milk River	1,432 00	.....	.....	1,432 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Alberta—Continued		$ cts.	$ cts.	$ cts.	$ cts.
6	Pease, Fred	Milk River	1,306 00			1,306 00
34	Frankish, A. H	Foremost	660 00	870 00		1,530 00
34	Nagurny, J	Legend	1,225 46		404 54	1,630 00
34	Stokely, Sam	Florann	1,168 00	478 00		1,646 00
35	Hutchinson, H. C	Warner	1,048 00			1,048 00
35	Shaffer, J. H	Warner	1,026 52		53 48	1,080 00
35	Culler, Herbert D	Warner	550 00	546 00		1,096 00
36	Kunock, Mrs. Wm	Maybutt	2,535 54		60 46	2,596 00
36	Atkins, R. P	New Dayton	1,168 00			1,168 00
36	Greeno, Ed. A	New Dayton	1,254 74		25 26	1,280 00
36	Christensen, H. and R. O	New Dayton	602 00	909 62	82 38	1,594 00
36	Meisser, R. L. and L. M	Warner	870 00	630 00		1,500 00
36	Johnston, Howard S	Wrentham	1,113 00		159 00	1,272 00
36	Atkins, C. L	New Dayton	442 00	840 00		1,282 00
63	Maarion, I	Seven Persons	751 03	979 00	27 97	1,758 00
64	Bultsma, T	Foremost	517 45	999 21	209 34	1,726 00
64	Novy, J. J	Foremost	1,199 43	30 00	44 57	1,274 00
64	Wutzke, E	Bow Island	1,040 00	120 00		1,160 00
65	Turcato, J	Taber	773 58	35 09	379 33	1,188 00
65	Conrad, E. C	Taber		1,167 49	84 51	1,252 00
65	Neufeld, P	Grassy Lake	182 00	994 31	213 69	1,390 00
65	Megyes, A	Taber	368 44	688 08	494 48	1,551 00
65	Wesley, G. H	Wrentham	2,192 00	7,823 71	1,186 29	11,202 00
65	O'Donnell, F	Purple Springs		1,192 00		1,192 00
66	MacDonald, L	Taber		2,097 01	230 99	2,328 00
66	Klein, Emil	Taber	1,224 00			1,224 00
66	Valgardson, Wm	Taber		1,243 78	70 22	1,314 00
66	Paterson, J	Taber	567 91	290 00	142 09	1,000 00
66	Allen, T. M., Jr	Taber		5,794 77	259 23	6,054 00
66	Powell, P. A	Cranford	1,554 00			1,554 00
67	Ross, J. E	Chin	703 39	200 00	128 61	1,032 00
67	Smith Farms Ltd	Lethbridge	1,008 00	40 00		1,048 00
69	Hornberger, M. E	Macleod	729 60	739 73	112 67	1,582 00
69	Champneys, A. T	Macleod	950 00	378 42	71 58	1,400 00

93	Dinsmore, T. J.	Seven Persons	582 98	915 77	292 25	1.791 00
93	Evans, Mrs. D.	Winnifred	251 30	591 30	297 40	1.140 00
93	Ronan, Chas.	Medicine Hat	100 00	908 00		1.008 00
94	Cooper, O. H.	Winnifred	30 00	1,120 00		1.150 00
94	Ashton, S.	Burdett		958 52	45 48	1.004 00
98	Silberman, M.	Barons		1,008 23	59 77	1.068 00
98	Ahlen, H. S.	Barons	378 68	994 00	189 32	1.562 00
98	Turner, J. B.	Barons	960 00	132 00		1.092 00
98	Hughes, G. P.	Barons	1,920 00	80 00		2.000 00
98	Anderson, H.	Barons	392 00	648 00		1.040 00
99	Atkinson, L. E.	Barons	2,192 00			2.192 00
99	Henker, R. F.	Granum	180 00	735 50	140 50	1.056 00
123	Clines, Roy	Bassano		1,040 00		1.040 00
125	Pyne, J. T.	Taber	1,340 00			1.340 00
129	McPeak, L. D.	Parkland	989 35		50 65	1.040 00
129	Ohler, Wm. T.	Carmangay	560 00	608 15	11 85	1.180 00
129	Wilford, W. F.	Stavely	293 26	998 00	30 74	1.322 00
129	Williams, S. C.	Claresholm	936 00	683 33	630 67	2.250 00
157	Mensinger, F. J.	Vulcan	997 11		356 89	1.354 00
157	Ward, M. H.	Arrowwood	1,648 00	90 00		1.738 00
157	McDonnell Ltd. and Grant Smith & Co.	Arrowwood	1,456 00			1.456 00
158	Montgomery, A. A.	Nanton		1.028 00		1.028 00
158	Shaw, F. W.	Vulcan	599 05	268 05	423 90	1.291 00
158	Spaeth, A. G.	Vulcan	1,012 30		143 70	1.156 00
158	Kelley, J. A.	Brant	441 30	329 70	292 00	1.063 00
158	McPherson, O. L.	Vulcan	1.028 00			1.028 00
158	McPherson, E. G.	Vulcan	628 00	397 92	12 08	1.038 00
158	McNiven, D.	Vulcan	423 50	709 97	351 53	1.485 00
158	Fletcher, C. H.	Brant	1,000 00		306 00	1.306 00
189	Satchwell Bros.	Carseland	1,010 00			1.010 00
189	Jackson Bros.	Mazeppa	66 45	1,002 00	13 55	1.082 00
189	Newman, G. C.	Blackie	810 00	273 00		1.083 00
190	Christenson, A.	High River	692 00		346 00	1.038 00
190	Bice, W. H.	High River	637 81	287 92	242 27	1.168 00
217	Treend, H. A.	Hussar	274 46	1,719 00	668 54	2.662 00
217	Mills, C. H.	Hussar	538 24	198 22	283 54	1.020 00
217	Larsen, P. R.	Hussar	552 09	1,155 70	212 21	1.920 00
218	Konschuh, P. P.	Cluny		1.254 69	259 31	1.514 00
218	Nelson, D. R. and Erna and David	Cluny	1,607 19	167 23	627 58	2.402 00
219	Cowell, C. H.	Cheadle	1,034 29	40 00	323 71	1.398 00
219	Robson, K. and Phillips, L. A.	Carseland	576 64	360 00	93 36	1,030 00
219	Soalta Farms	Calgary	290 00	1,134 00		1,424 00

Rural Municipality	Name of Farmer	Address	1942 Act	1941 Regulations	Landlords	Total
	Alberta—Continued		$ cts.	$ cts.	$ cts.	$ cts.
220	Heckle, A. F	Langdon	480 00	656 00		1,136 00
220	Colwell, C. O	Dalemead	918 00	160 00		1,078 00
220	Fulton, F. G	Indus	1,141 28		510 72	1,652 00
220	White, Wm	Shepard	1,090 00	46 67	23 33	1,160 00
220	Paris, J. P	Langdon	1,010 00			1,010 00
220	McKinnon, C	Dalemead	1,220 00			1,220 00
220	Schang, W. and E	Calgary	1,094 58	74 79	288 63	1,458 00
241	Marshall, P. and M	Acadian Valley	756 44	76 09	393 47	1,226 00
241	Shaver, R	Benton		701 33	350 67	1,052 00
247	Montgomery and Sons	Hussar	456 53	929 33	654 14	2,040 00
247	Jensen, Mads	Hussar	493 33	244 84	261 83	1,000 00
247	Snyder, L. L	Wayne	496 05	1,200 00	155 95	1,852 00
247	Reilly, C. E	East Coulee	192 27	1,397 90	626 83	2,216 00
247	McKenzie, E. A	Hussar	185 72	706 58	231 70	1,124 00
247	Whitney, W. R	Dorothy	736 00	288 00		1,024 00
247	Treacy, W. A	Hussar	732 50	354 68	40 82	1,128 00
247	Holmes, S	Dorothy	577 50	690 60	122 90	1,391 00
247	Bryant, Nat	East Coulee	811 56	1,966 00	288 44	3,066 00
248	Hymas, W. L	Rosebud	1,025 98		128 02	1,154 00
248	Schultz, J	Standard	1,696 00			1,696 00
249	Schmaltz, J. H	Beiseker	785 47	196 00	46 53	1,028 00
249	Merkel, F	Rockyford	450 53	746 14	193 33	1,390 00
249	Henricks, B. C	Irricana	749 04	760 00	150 96	1,660 00
249	Watson, S. G	Ardenode	832 00	640 00		1,472 00
249	Hilton, L	Strathmore	1,000 73	90 00	221 27	1,312 00
250	Gump, C. C	Airdrie	541 16	370 00	108 84	1,020 00
250	Dougan, G. A. C	Airdrie	780 00	320 00		1,100 00
251	Martinusen, M	Airdrie	340 00	890 00		1,230 00
252	Edge, C. J	Cochrane	392 00	612 00		1,004 00
277	McConkey, H. H	Munson	746 72	310 93	28 35	1,086 00
279	Kroschel, F	Beiseker	1,200 00			1,200 00
279	Walsh, W. C. and Sheehan, R. C	Beiseker	680 00	440 00		1,120 00
279	Boake, E. J. C	Acme	1,030 00			1,030 00
280	Davis Farms Ltd	Irricana	728 00	1,696 00	364 00	2,788 00

280	Cochrane, W. C.	Crossfield	1,068 00			1,068 00
280	Amery, R. T.	Crossfield	1,826 00	412 00		2,238 00
280	McCulloch, J. C.	Didsbury	524 00	1,094 00		1,618 00
309	Davis, H. D.	Three Hills	426 65	547 70	101 65	1,076 00
309	Grein, V. L. and Mrs. O.	Sunnyslope	590 00	1,058 00		1,648 00
310	Kohut, Chas.	Didsbury	913 61	425 46	334 93	1,674 00
392	Robertson, D. L.	Irma	764 84	226 34	76 82	1,068 00
451	Gerrie, Frank	McLaughlin	613 66	311 03	186 31	1,111 00
122	Koeyman, Albert	Alderson	1,160 00			1,160 00
SA1	Pudwell, P.	Schuler	512 41	1,340 30	665 29	2,518 00
SA3-0	Wilson, W.	Chinook	508 70	556 00	11 30	1,076 00
SA3-0	Griffin, W.	Loverna	846 00	608 00		1,454 00
SA3-0	Prysiazny, L.	Oyen	790 00	207 04	12 96	1,010 00
SA3-0	Vanstone, E. E.	Cereal	478 41	604 98	88 61	1,172 00
SA3-0	Rosenau, A.	Chinook		1,369 99	222 01	1,592 00
SA3-0	Waldschmitt, A.	Cereal	490 00	526 00		1,016 00
SA3-0	Danton, W. M.	Benton	1,090 00			1,090 00
SA3-0	Lynn, J. B.	Youngstown	383 58	715 14	47 28	1,146 00
SA3-0	Fransen, C.	Helmsdale	630 00	1,170 00		1,800 00
SA3-0	Agar, W. S.	Cereal	529 15	609 75	107 10	1,246 00
SA3-0	Herbert, E. C.	Clive		1,256 57	39 43	1,296 00
SA3-0	Aitken, Geo.	Chinook	1,130 55		99 45	1,230 00
137	Brandley, L.	Raymond		1,080 00		1,080 00
137	Knight, O. R.	Raymond	1,506 00	1,854 00		3,360 00
137	Nilsson, B.	Raymond	566 00	1,152 00		1,718 00
137	Robinson, W. J.	Lethbridge	1,080 00			1,080 00
137	Hardy, L. C. and C. R.	Stirling	760 00	274 00		1,034 00
137	Thrall, R. A.	Lethbridge	1,746 00			1,746 00
137	Duncan, C. A.	Lethbridge	1,496 00			1,496 00
334	Skemp, L. B.	Fleet	464 42	460 00	85 58	1,010 00
334	Hallett, John	Fleet	923 66	150 64	124 30	1,198 00
340	Fisher, Wm. S.	Bowden	596 00	694 00		1,290 00
363	Staltz, C. A.	Silver Heights	543 08	794 97	57 95	1,396 00
364	Frasier, Fred	Lougheed	790 00	270 00		1,060 00
364	Huse, J. O.	Alliance	818 64	198 95	73 41	1,091 00
365	Knight, Harry	Castor		1,830 11	229 89	2,060 00
366	Houser, W. J.	Halkirk	974 00	47 21		1,021 21
366	Johnson, M.	Halkirk	440 15	648 54	123 31	1,212 00
391	Finkbine, R. H.	Provost	2,436 00			2,436 00
391	Mullough, J. H.	Hayter	1,070 00			1,070 00
393	Blue, F. E.	Rosyth	38 30	1,026 53	51 17	1,116 00
395	Tull, V.	Forestburg	171 22	672 00	840 78	1,684 00

Rural Municipality	Name of Farmer	Address	1942 Act	1944 Regulations	Landlords	Total
	Alberta—Concluded		$ cts	$ cts	$ cts.	$ cts
395	Allen, W. E.	Sedgewick	533 94	233 88	254 18	1,022 00
397	Braseth, J. and H.	Bashaw	818 00	562 50	93 50	1,474 00
426	Henderson, R. A.	Forestburg	195 40	635 27	331 33	1,162 00
426	Enright, J. A.	Rosalind	600 54	344 66	321 80	1,237 00
453	Harverslew, M.	Vermilion	422 00	710 00		1,132 00
453	Robertson, C. H.	Mannville	406 67	177 67	598 66	1,183 00
454	Jensen, H. S.	Viking	517 72	619 36	30 92	1,168 00
454	Weder, R. G. and Sons.	Innisfree	807 10		292 90	1,100 00
484	Larcombe, E. H. and F. H.	Minburn	336 25	1,315 31	88 44	1,740 00
484	Dickson and Hunter	Innisfree	1,050 00	440 00		1,490 00
400	Armstrong, J. P.	Eckville	1,162 64	724 24	159 12	2,046 00
400	Murto, Eli.	Benalto		1,091 25	604 75	1,696 00
424	Hagenson, L.	Viking	505 33	496 51	42 16	1,044 00
511	Giles, W. G.	Marwayne	1,034 00	240 00		1,274 00
517	McCrimmon, R.	Ft. Saskatchewan	528 00	1,020 00		1,548 00
546	Prochunsky, F.	St. Michael	483 47	502 24	136 29	1,122 00
549	Spargo Bros.	Alcomdale	567 74	405 19	87 07	1,060 00
739	Wager, B. and W.	Clairmont	500 00	616 00		1,116 00
740	Noyes, D. M.	Dimsdale	747 85	847 84	258 31	1,854 00
740	Alward, L. W.	Clairmont	784 00	371 00		1,155 00
740	Sears, Roy	Sexsmith	834 00	816 00		1,650 00
741	Alexander, W. P.	Beaverlodge	600 00	476 03	257 97	1,314 00
742	Cook, A.	Rio Grande		910 21	105 79	1,016 00
766	Besse, L.	Falher	221 63	780 74	97 58	1,099 95
772	Webb, F. H.	Hythe	782 00	234 00		1,016 00
796	Fillion, J.	Donnelly	876 77		223 23	1,100 00
796	Paquette, J. L.	Donnelly	169 80	1,039 28	240 92	1,450 00
796	Regnier, P. H.	Donnelly	575 00	244 67	434 58	1,177 00
796	Bourgeois, P. E.	Girouxville	1,119 49		60 51	1,180 00
796	Bremont, A.	Falher	864 59	134 00	23 41	1,022 00
825	McKinnon, J. A.	Peace River	518 00	1,010 00		1,528 00
829	Grimm, O. E.	Ryeroft	837 97		218 65	1,056 00
829	Moore, D. C.	Spirit River	892 25		171 75	1,064 00
829	Maloney, M.	Spirit River	1,624 00	3,416 00		5,040 00

829	Sandul, F.	Rycroft	1,460 00			1,460 00
SD 2	Holt, H. B.	Hanna	660 00	830 77	219 23	1,710 00
SD 2	Cameron, J.	Hutton	496 00	879 00		1,375 00
SD 2	Yoder, G.	Hanna	551 90	430 89	45 21	1,028 00
SD 2	Harrington, C. R. and C. H.	Hollockville	731 81	998 08	232 11	1,962 00
SD 2	Berkinshaw, V. E.	Bery Creek	489 92	441 92	70 16	1,002 00
SD 2	Ryan, J. L.	Gem	730 86	657 66	99 48	1,488 00
SD 2	Dunford, H. L.	Cessford	162 01	754 52	126 47	1,043 00
SD 2	Williams, W. E.	Wardlaw	1,035 05		108 95	1,144 00
SA3-C	Johnstone, G. N.	Loyalist	1,190 00	975 00		2,165 00
SA3-C	Galloway, J. F.	Altario	786 33	218 10	41 57	1,046 00
SA3-C	Kelts, Marion	Consort	837 95	518 33	213 72	1,570 00
SA3-C	Willis, J. J. and Rutledge, G.	Monitor	646 96	953 90	239 14	1,840 00
SA3-C	Stang, G.	Veteran	1,030 35		41 65	1,072 00
SA 4	Odland, S. S.	Enchant		1,117 58	40 42	1,158 00
SA 4	Jorgenson, C. A.	Turin	289 56	840 36	102 08	1,232 00
SA 4	Goughnon, M. J.	Enchant	315 33	442 46	318 10	1,076 00
SA 4	Koch, C. F.	Lomond	832 77	111 58	151 65	1,096 00
SA 4	Erickson, C.	Travers	341 50	793 07	127 43	1,262 00
SA 4	Maronda, W. C.	Lomond	336 39	1,621 25	216 36	2,174 00
SA 4	Dew, Mrs. S. R.	Majorville		1,361 97	352 03	1,714 00
SA 4	Goehring, O.	Retlaw		1,140 00		1,140 00
SA 4	Hamm, E. L.	Wheat Centre		1,480 00		1,480 00
	British Columbia					
5	Cristenson Bros.	Creston	1,176 00			1,176 00
26	Hutton-Potts, R.	Pouce Coupe	1,360 00			1,360 00
32	Staples, F. V.	Creston	1,190 00			1,190 00
38	Putnam, F. H.	Creston	1,486 00			1,486 00
60	Tate Creek Development Co.	Tupper Creek	1,444 00			1,444 00

Vote 32	**Assistance to encourage the Improvement of Cheese and Cheese Factories**	**1,950,000 00**
Vote 413	**(Further Supplementary Estimates)**	**160,000 00**
		2,110,000 00
	Expenditures	**1,962,483 99**
	Lapsed	**$ 147,516 01**

		Allotments authorized	Expenditures
A	Subsidies for Factory Improvement	350,000 00	217,816 15
B	Premiums on High Quality Cheese	1,760,000 00	1,744,667 84
		$2,110,000 00	$1,962,483 99

COMMENTS

Payments under this vote are authorized by the Cheese and Cheese Factory Improvement Act, c. 13, 1939.

A Payments amounting to $215,065.38 were made to the extent of 50 per cent of expenditures for enlarging, insulating and/or refrigerating existing factories. On the same basis, standardization of cheese presses amounted to $2,750.77.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points.

The following is a distribution of the expenditure by provinces, the number of factories participating being shown in brackets:

Enlarging, insulating and/or refrigerating: Quebec (144), $177,020.03; Ontario (41), $26,171.74; Alberta (2), $2,032.43; British Columbia (1), $981.85; supplementary payments for 1941-42, not included in the foregoing, amounted to $8,859.33 (Quebec, $8,165.16, Ontario, $694.17).

Standardization of cheese presses: Prince Edward Island (2), $252.75; New Brunswick (2), $113.33; Ontario (28), $2,335.12; supplementary payments for 1941-42, $49.57 (Ontario).

Premiums: Prince Edward Island (10), $2,064.20; New Brunswick (15), $6,786.30; Quebec (529), $440,099.68; Ontario (605), $1,253,863.68; Manitoba (21), $15,463.16; Saskatchewan (7), $1,670.42; Alberta (15), $15,599.36; British Columbia (3), $9,121.04.

Vote 33	**Assistance for the replacement of maple production equipment**	**50,000 00**
	Expenditures	**nil**
	Lapsed	**$ 50,000 00**

COMMENTS

In January, 1940, an agreement was executed between the Dominion Government and the Quebec Provincial Government whereby they mutually undertook to assist producers of maple products in the Province of Quebec to replace lead-contaminating sap buckets with others of approved material. The Dominion contributed the sum of $118,775.20 to the Province in the fiscal years 1940-41 and 1941-42.

It is understood that, as materials became scarce, the Province was compelled to discontinue the program; consequently no claims were made on the Dominion during 1942-43.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War App'n Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Agricultural Supplies Board—			
Administration	32,323 50		79,000 52
Flour and Feed Administrator	21,136 12		34,391 58
Flax Fibre Administrator	22,076 60		23,360 20
Fertilizers and Pesticides Administrator	21,235 05		22,588 36
Seeds Administrator	3,108 49		3,282 72
Expenses of the Agricultural Advisory Committee	2,057 52		2,057 52
Advertising Bacon Hog Campaign	42,868 68		72,302 96
Advertising respecting the production of wheat, coarse grains, flaxseed and fodder crops	15,000 00		15,000 00
Purchase and installation of equipment for the dehydration of apples	13,087 17		20,000 00
Dehydration of Vegetables—			
Purchase of laboratory equipment	1,661 60		5,396 06
1941 Commitments	96,990 82	213,280 51	11,501 09
1942 Contracts	643,795 92	463,396 41	180,399 51
Dehydration Research	2,275 08		2,275 08
Purchase of sunflower seed	2,988 06	1,984 43	1,003 63
Publishing special wartime pamphlets	6,402 36		20,779 54
Egg Production Program—			
Administration	10,253 90		16,658 28
Expenses in connection with the inspection of eggs	16,616 53		16,616 53
Advertising re Farm Women's Activities	26,934 53		26,934 53
Advertising Canada's Agricultural War Effort	555 00		555 00
Advertising—Production of butter	11,592 28		11,592 28
Advertising—Sheep Raising Program	10,865 89		10,865 89
Production of seed for shipment to the United Kingdom	1,571 40		1,571 40
Advertising re the reduction of the domestic consumption of pork, ham and bacon	11,026 32		11,375 40
Advertising re the retention of Royal flaxseed	1,209 86		1,209 86
Advertising to stimulate livestock production	18,921 00		18,921 00
Purchase of Argentine rape seed	5,166 67	879 75	4,286 92
Sheep Raising Program	37,564 82		37,564 82
Etrich Flax Tow Scutching Machines—			
Plans and specifications	159 53		3,353 71
Manufacture of patterns and tools	6,943 40		16,533 80
Manufacture of machines	18,383 13	26,000 00	46,915 60
Vanhauwaert Turbine Tow Scutching Machines—			
Purchase of patterns and tools	6,361 20		6,361 20
Purchase of machines	54,800 46	21,894 67	39,433 53
Joint Seed Program 1940	3,348 89	347 30	3,362 14
Joint Seed Program 1941	1,405 45		1,405 45
Purchase of fibre flax seed	3,446 56	18,207 10	8,525 59
Purchase of Royal flax seed	8,710 17	9,196 10	(Cr.) 485 93
Purchase of alfalfa seed	63,878 22	150,088 41	(Cr.)86,210 19

Allotments—*Continued*	Expenditures 1942-43	Refunds to War App'n. Acts in 1942-43	Total Expenditures to date
Current—*Concluded*			
Agricultural Supplies Board—*Concluded*			
Purchase of Red and Alsike clover seed..	260,044 48	271,511 09	(Cr.)11,466 61
Subsidies to producers of alfalfa meal....	1,128 41		1,128 41
Bacon Board Administration	44,960 78		159,123 04
Dairy Products Board Administration	12,318 77		31,344 10
Disposal of Agricultural products rendered surplus by war—			
Nova Scotia Apple Agreement 1940.....	31,382 08	149,403 73	1,081,264 13
Nova Scotia Apple Agreement 1941.....	122,867 48	64,546 43	1,408,559 17
Nova Scotia Apple Agreement 1942.....	2,477,558 90	473,913 87	2,003,645 03
British Columbia Apple Agreement 1941..	203 69		311,434 37
British Columbia Apple Agreement 1942	261,414 06		261,414 06
Nova Scotia Apple Marketing Board re-imbursement	7,438 30		7,438 30
Special Products Board—			
Administration	26,255 25		39,289 89
Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food			674 25
Subsidy on export eggs	620,711 05		925,367 05
Freight Assistance on Western feed grains..	10,317,593 87		14,289,243 88
Payment of eight cents per bushel in respect of Western wheat	836,233 65		836,233 65
Fertilizer Subventions and Freight Allowances	1,035,874 66		1,035,874 66
To increase the income of farmers in the Spring Wheat Area of Western Canada..	2,677,511 72	11,880 53	18,964,135 50
Non-Current:			
Agricultural Supplies Board—			
Advertising and inspection of apples....			274,358 90
Advertising re seed grains.....			34,452 38
Advertising re 1940-41 Commitments....			25,158 38
Advertising re Mite Infestation of wheat.			1,159 53
Advertising campaign to increase the production of eggs			1,979 48
Bacon Hog Fair			412 50
Compensation of Inspectors employed in connection with the 1941 Flax crop....			4,499 70
Dominion-Provincial Conference			2,581 23
Experimental shipment of eggs			1,828 79
Inspection and grading of fibre flax seed			5,855 29
Installation of Experimental Refrigeration			18,821 89
Purchase of 2 donkey brake machines for processing fibre flax			972 00
Purchase of foundation seed potatoes...			3,472 94
Purchase of field root and vegetable seed			556 91
Purchase of Soenens Turbine Scutchers..			6,862 93
Vanhauwaert Turbine Tow Scutching Machines—Plans and specifications....			1,928 65
Bacon Board—			
Subsidy to increase the bacon export price			2,281,264 99
Dairy Products Board—			
Payments on cheese exports to the United Kingdom			1,784,404 97

Allotments—*Concluded*	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Non-Current—*Concluded*			
Disposal of agricultural products rendered surplus by war—			
Nova Scotia Apple Agreement 1939.....		13,136 46	2,225,175 49
British Columbia Apple Agreement 1939			129,646 94
British Columbia Apple Agreement 1940			798,503 45
Ontario Apple Agreement 1940.....			7,916 92
British Columbia apples distributed in drought areas			87,476 34
	$19,980,219 33	$1,889,666 79	$49,734,679 06

Allotment: Agricultural Supplies Board Administration **37,543 63**

Expenditures **32,323 50**

Lapsed .....**$ 5,220 13**

COMMENTS

As of March 31, 1943, there were 11 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): E. D. Eddy, $3,000 (Aug. 29); S. R. N. Hodgins, $4,800; D. Hunter, $3,000; J. R. Peet, $2,520. Total salaries paid amounted to $20,865.43 (including cost of living bonus, $1,334.28); travelling expenses, $8,846.27, and other sundry expenses, $2,611.80.

Travelling expenses in excess of $300 were paid to the following: R. W. Arengo-Jones, $1,555.09; J. M. Armstrong, $532.70; C. C. Eidt, $564.40; M. P. Harrison, $322.59; S. R. N. Hodgins, $497.87; D. Hunter, $2,008.23; C. C. Strachan, $485.12.

Allotment: Flour and Feed Administrator **29,352 09**

Expenditures **21,136 12**

Lapsed .....**$ 8,215 97**

COMMENTS

As of March 31, 1943, there were 9 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: R. M. Bryan, $3,600; F. W. Presant, $4,000 (also paid at the rate of $4,000 by the Wartime Prices and Trade Board); D. E. Thomson, $3,600. Total salaries paid amounted to $17,381.08 (including cost of living bonus, $453.49), travelling expenses to $905.77 and other sundry expenses to $2,849.27. Travelling expenses paid to F. W. Presant amounted to $373.32.

Allotment: Flax Fibre Administrator **24,706 10**

Expenditures **22,076 60**

Lapsed .....**$ 2,629 50**

COMMENTS

As of March 31, 1943, there were 7 employees paid from this allotment. V. A. Minne was receiving an annual salary of $2,400 on that date. Total salaries paid amounted to $11,919.29 (including cost of living bonus, $1,101.70), travelling expenses to $9,244.46 and other sundry expenses to $912.85.

Travelling expenses in excess of $300 were paid to the following: A. Casgrain, $837.44; G. Duperron, $1,458.06; R. J. Hutchinson, $332.51; J. D. MacKay, $589.96; V. A. Minne, $1,602.25; E. Perrier, $1,442.81; J. P. Poirier, $984.46; C. G. Read, $1,596.31; N. Young, $394.92.

Allotment: Fertilizers and Pesticides Administrator		**24,904 80**
Expenditures		**21,235 05**
Lapsed	**$**	**3,669 75**

COMMENTS

As of March 31, 1943, there were 5 employees paid from this allotment. G. J. Callister was receiving an annual salary of $3,600 on that date. Total salaries paid amounted to $8,071.94 (including cost of living bonus, $525.14), travelling expenses to $4,562.86 and other sundry expenses to $8,600.25.

Travelling expenses in excess of $300 were paid to the following: G. J. Callister, $1,131.80; E. K. Hampson, $603.50; J. E. McIntyre, $675.37; G. S. Peart, $829.58.

Allotment: Seeds Administrator		**6,994 90**
Expenditures		**3,108 49**
Lapsed	**$**	**3,886 41**

COMMENTS

As of March 31, 1943, there were 2 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date. Total salaries paid amounted to $1,835.47 (including cost of living bonus, $87.26), travelling expenses to $524.69 and other sundry expenses to $748.33. Travelling expenses paid to N. Young amounted to $445.74.

Allotment: Expenses of the Agricultural Advisory Committee		**2,500 00**
Expenditures		**2,057 52**
Lapsed	**$**	**442 48**

COMMENTS

Expenditures represent travelling expenses of members of the Committee, including F. W. Brunsden, $370.61.

Allotment: Advertising—Bacon Hog Campaign		**46,000 00**
Expenditures		**42,868 68**
Lapsed	**$**	**3,131 32**

COMMENTS

Represents payments to the Canadian Advertising Agency Limited, Montreal, for announcements in newspapers, farm papers, etc., of matters connected with bacon hog production.

Allotment: Advertising respecting the production of wheat, coarse grains, flaxseed and fodder crops		**15,000 00**
Expenditures	**$**	**15,000 00**

COMMENTS

Includes payment of $11,131.62 to J. J. Gibbons Ltd., Regina, Sask., for advertising the Government's program for 1942. Payments for postage and express amounted to $3,868.38.

Allotment: Purchase and installation of equipment for the dehydration of apples		**13,087 17**
Expenditures	**$**	**13,087 17**

COMMENTS

This represents the balance of an advance of $20,000 to Appletine Products Ltd. of Vernon, B.C., the initial payment being made in 1941-42.

Under an agreement made on December 12, 1941, the Dominion renders financial assistance to the Company for the purchase of machinery and equipment to enable it to commence production of dehydrated apple products.

In consideration of this assistance, the Company undertook to make available to the Minister of Agriculture such quantities of dehydrated apple products as have a market value of $20,000 as follows: $5,000 worth by December 31, 1942, and $7,500 worth not later than December 31 in each of the years 1943 and 1944.

The Company also agreed to pay interest at 5 per cent per annum on the full amount of $20,000 from the date of the agreement until the full obligation of $20,000 is liquidated, the first payment to become due on July 1, 1942; deliveries of processed product to the Minister were to be considered as a reduction in the Company's obligation.

At the close of the fiscal year, no interest payments had been received and none of the product had been made available to the Minister.

Allotment: Dehydration of Vegetables—Purchase of laboratory equipment		**1,765 54**
Expenditures		**1,661 60**
Lapsed	**$**	**103 94**

COMMENTS

Expenditures hereunder represent part of the cost of equipping departmental laboratories for testing dehydrated products processed in certain plants under Government control. An amount of $3,734.46 was expended for this purpose in 1941-42.

Allotment: Dehydration of Vegetables—1941 Commitments	**130,000 00**
Expenditures	**96,990 82**
Lapsed	**$ 33,009 18**

COMMENTS

To assure production of a high quality of dehydrated vegetables for war purposes, authority was granted under P.C. 9228 of December 6, 1941, for the equipment of five plants in Canada for the dehydration of vegetables and for Government control of the purchase of certain vegetables of the 1941 crop and the processing, storing and selling of the dehydrated product. The total expenditure amounted to $224,781.60, of which $127,790.78 was expended in 1941-42.

Payments were made during this fiscal year as follows: Gordon Beardmore & Co., Ltd., Oakville, Ont., $24,029.11; Berwick Fruit Products Ltd., Berwick, N.S., $15,774.78; Bulmans Limited, Vernon, B.C., $36,561.38; Graham's Dried Foods Limited, Belleville, Ont., $7,605.36; United Fruit Companies of Nova Scotia Limited, Kentville, N.S., $12,654.58; sundry expenses, $365.61.

Receipts from the sale of dehydrated products, amounting to $213,280.51, appear under Special Receipts, War Appropriation Acts.

Allotment: Dehydration of Vegetables—1942 Contracts	**1,000,000 00**
Expenditures	**643,795 92**
Lapsed	**$ 356,204 08**

COMMENTS

To ensure the output of high quality products, authority was granted for equipping the necessary plants in Canada for the dehydration of vegetables and for the continuation of Government control and supervision of dehydrated products.

Expenditures represent the cost of plant equipment, the supply of fresh vegetables, processing charges, packing supplies, freight and cartage, etc.

The following companies participated in the operations and received the amounts shown, including the value of equipment supplied: Gordon Beardmore and Co. Ltd., Oakville, Ont., $52,626.13; Berwick Fruit Products Ltd., Berwick, N.S., $128,756; Bulmans Ltd., Vernon, B.C., $153,026.62; Graham's Dried Foods Ltd., Belleville, Ont., $120,558.70; Island Foods Inc., Summerside, P.E.I., $13,994.55; Kildonan Canning Co. Ltd., Winnipeg, Man., $14,486.41; New Brunswick Potato Products Ltd., Hartland, N.B., $129,851.94; Pirie Potato Products, Grand Falls, N.B., $23,201.69.

Receipts from the sale of dehydrated vegetables amounting to $463,396.41 appear under Special Receipts, War Appropriation Acts.

Allotment: Dehydration Research	**50,000 00**
Expenditures	**2,275 08**
Lapsed	**$ 47,724 92**

COMMENTS

To provide increased facilities for controlling the quality of products dehydrated in Canadian plants and for conducting researches in preparation, dehydration and storage of dehydrated products, authority was granted by P.C. 8339 of September 16, 1942, for the construction and equipment of a laboratory at the Central Experimental Farm and for the payment of incidental expenses.

Expenditures consist of: labour, $625.50; travelling expenses, $865.29; equipment and supplies, $694.04; sundries, $90.25.

C. C. Eidt received travelling expenses of $799.35.

Allotment: Purchase of sunflower seed	3,500 00
Expenditures	2,988 06
Lapsed	$ 511 94

COMMENTS

In anticipation of a shortage of edible oils in Canada due to the war, it was considered desirable to conduct certain studies to develop a technique of oil extraction from sunflower seed suitable to Canadian conditions; authority was therefore granted for the purchase of 30,000 pounds of the Giant Russian variety for this purpose. In addition, and to assure a sufficient quantity for seeding purposes in 1943, the purchase of available supplies of the Mennonite variety was authorized for distribution to selected growers.

Expenditures represent the purchase of 20,000 pounds of the Giant Russian variety at a cost of $1,200 and 29,801 pounds of the Mennonite variety for $1,788.06. Receipts from the sale of 28,349 pounds amounting to $1,984.43 appear under Special Receipts, War Appropriation Acts.

Allotment: Publishing special wartime pamphlets	7,000 00
Expenditures	6,402 36
Lapsed	$ 597 64

COMMENTS

Represents payments to the King's Printer, $6,313.74 and postage, $88.62.

Allotment: Egg Production Program—Administration	12,000 00
Expenditures	10,253 90
Lapsed	$ 1,746 10

COMMENTS

As of March 31, 1943, H. B. Donovan was receiving an annual salary of $6,000. Total salary paid amounted to $6,000, travelling expenses of H. B. Donovan to $3,507.26 and other sundry expenses to $746.64.

Allotment: Expenses in connection with the inspection of eggs	22,900 00
Expenditures	16,616 53
Lapsed	$ 6,283 47

COMMENTS

As of March 31, 1943, there were 14 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date. Total salaries paid amounted to $12,132.06 (including cost of living bonus, $1,468.86), and travelling expenses to $4,484.47.

Travelling expenses in excess of $300 were paid to the following: J. Bradbury, $433.83; P. E. Hamelin, $491.55; J. H. Hare, $1,079.70; P. D. Murdoch, $662.82; N. L. Rickett, $554.06.

Allotment: Advertising re Farm Women's Activities	30,000 00
Expenditures	26,934 53
Lapsed	$ 3,065 47

COMMENTS

Represents payments to the Canadian Advertising Agency Ltd., Montreal, for advertising in farm publications to assist farm women in their home and farm duties and allied war work.

Allotment: Advertising Canada's Agricultural War Effort		**555 00**
Expenditures	**$**	**555 00**

COMMENTS

Represents payment for advertising in United States publications.

Allotment: Advertising—Production of butter		**15,000 00**
Expenditures		**11,592 28**
Lapsed	**$**	**3,407 72**

COMMENTS

In co-operation with the Provincial Departments of Agriculture, a program was developed to secure an increase in the production of butter. Expenditures represent payments to the Canadian Advertising Agency Ltd. for an advertising campaign in the farm press of Canada.

Allotment: Advertising—Sheep Raising Program		**12,000 00**
Expenditures		**10,865 89**
Lapsed	**$**	**1,134 11**

COMMENTS

Represents payments to the Canadian Advertising Agency Ltd., Montreal, for advertising in the farm press of Canada, to acquaint farmers with the assistance being extended by the Dominion Government to those raising sheep.

Allotment: Production of seed for shipment to the United Kingdom		**1,571 40**
Expenditures	**$**	**1,571 40**

COMMENTS

Represents payments for vegetable seed (carrots and onions) to be grown in Canada under an arrangement whereby the price of the seed supplied to the growers will be deducted from the proceeds of their seed deliveries for shipment to the United Kingdom.

Allotment: Advertising re the reduction of the domestic consumption of pork, ham and bacon		**15,000 00**
Expenditures		**11,026 32**
Lapsed	**$**	**3,973 68**

COMMENTS

Expenditures represent payments to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising re the retention of Royal flaxseed	**1,600 00**
Expenditures	**1,209 86**
Lapsed	**$ 390 14**

COMMENTS

Represents payments made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Advertising to stimulate live stock production	**22,000 00**
Expenditures	**18,921 00**
Lapsed	**$ 3,079 00**

COMMENTS

Represents payments made to the Canadian Advertising Agency Ltd., Montreal.

Allotment: Purchase of Argentine rape seed	**5,500 00**
Expenditures	**5,166 67**
Lapsed	**$ 333 33**

COMMENTS

In view of the urgent need of producing rape seed in Canada for the production of rape seed oil for lubricating purposes, authority was provided for the purchase of a quantity of Argentine rape seed.

Expenditure represents the following payments: 42,015 pounds of rape seed, $4,075.32; freight and duty, $1,091.35.

Receipts from the sale of rape seed, amounting to $879.75, appear under Special Receipts, War Appropriation Acts.

Allotment: Storage of flax and flax tow held on British Government account	**22,000 00**
Expenditures	**nil**
Lapsed	**$ 22,000 00**

COMMENTS

Payments amounting to $3,089.10 were made from this allotment and refunded by the British Government.

Allotment: Sheep Raising Program	**75,000 00**
Expenditures	**37,564 82**
Lapsed	**$ 37,435 18**

COMMENTS

In response to a request by the Provincial Departments of Agriculture for financial assistance in a program of expansion of sheep raising in Canada, authority was provided for the payment of freight charges on ewes or ewe lambs purchased for breeding and the payment of costs of purchase and distribution of suitable rams for loaning to farmers starting new flocks of sheep.

The following expenditures were incurred: freight, etc., on ewes and ewe lambs, $11,289.40; cost of 873 rams purchased, $23,851.50; freight, express, etc., on rams, $2,526.17. The amount of $102.25, representing compensation for 3 rams killed and sale of one non-breeder, has been deducted from expenditures under this allotment.

Allotment: Etrich Flax Tow Scutching Machines—Plans and specifications		**159 53**
Expenditures	**$**	**159 53**

COMMENTS

Represents sales tax on $1,994.18, the amount paid in 1941-42 for copying plans.

Allotment: Etrich Flax Tow Scutching Machines—Manufacture of patterns and tools		**6,943 40**
Expenditures	**$**	**6,943 40**

COMMENTS

Represents the following payments to The Frost and Wood Co. Ltd.: balance on 1941-42 purchases, $2,397.60; additional patterns and tools, $4,545.80.

Allotment: Etrich Flax Tow Scutching Machines—Manufacture of machines		**18,620 63**
Expenditures		**18,383 13**
Lapsed	**$**	**237 50**

COMMENTS

Represents the balance of the cost of manufacturing 10 machines. Part payment amounting to $73,532.47 was paid to The Frost and Wood Co. Ltd., in 1941-42.

The full amount is recoverable and receipts amounting to $26,000, representing further payments from processors on the 10 machines, appear under Special Receipts, War Appropriation Acts.

Allotment: Vanhauwaert Turbine Tow Scutching Machines—Purchase of patterns and tools		**6,361 20**
Expenditures	**$**	**6,361 20**

COMMENTS

Represents payment to The Frost and Wood Co., Ltd., for tools, patterns and engineering.

Allotment: Vanhauwaert Turbine Tow Scutching Machines—Purchase of machines	**54,800 46**
Expenditures	**$ 54,800 46**

COMMENTS

Represents the following payments to The Frost and Wood Co., Ltd., balance on 2 machines purchased 1941-42, $3,497.90; cost of manufacture of 8 additional machines, $51,302.56.

The full amount is recoverable, and receipts amounting to $21,894.67 appear under Special Receipts, War Appropriation Acts, as follows: payments on the 10 machines which were sold to processors, $21,700; refund from The Frost and Wood Co., Ltd., covering deficiency in equipment of one machine, $194.67.

Allotment: Joint Seed Program 1940	**20,000 00**
Expenditures	**3,348 89**
Lapsed	**$ 16,651 11**

COMMENTS

To avoid an expected shortage of seed due to the cutting off of supplies from European sources, the Dominion and Provincial governments undertook the production in Canada of certain field root and vegetable garden seeds under a plan, approved by P.C. 3588 of August 1, 1940, by which each government would bear an equal share of the cost.

Expenditures represent the Dominion's outlay under the scheme and returns from sales, amounting to $347.30, appear under Special Receipts, War Appropriation Acts.

Allotment: Joint Seed Program 1941	**10,000 00**
Expenditures	**1,405 45**
Lapsed	**$ 8,594 55**

COMMENTS

This is an extension of the Dominion-Provincial seed production program authorized by P.C. 3588 of August 1, 1940. Expenditures represent the Dominion's outlay and returns from sales will appear in the revenue for 1943-44.

Allotment: Purchase of fibre flax seed	**15,000 00**
Expenditures	**3,446 56**
Lapsed	**$ 11,553 44**

COMMENTS

To protect Canadian requirements, authority was granted by P.C. 1338 of February 23, 1942, for the purchase for resale of a quantity not exceeding 6,000 bushels of fibre flax seed from the 1941 crop at specified prices.

During the fiscal year, 469 bushels were purchased for $1,881.25, storage and delivery charges amounted to $1,720.35.

From these purchases and from stocks on hand at the beginning of the year, 7,089½ bushels were sold for the sum of $18,161.16; the sale of bags produced $200.98. An amount of $18,207.10 appears under Special Receipts, War Appropriation Acts and $155.04 was credited to this allotment.

Allotment: Purchase of Royal flax seed	**20,000 00**
Expenditures	**8,710 17**
Lapsed	**$ 11,289 83**

COMMENTS

To increase the production of flax seed of oil bearing type to meet war needs, authority was provided under P.C. 8602 of September 23, 1942, for the purchase of a quantity not exceeding 100,000 bushels of Royal flax seed to be resold for seed purposes at a price that would include the original purchase price and other costs incurred.

Expenditures represent payment of $7,940.69 for 3,255·65 bushels of seed, and $769.48 for bags and sundry expenses.

Proceeds from the sale of 2,959 bushels of seed, amounting to $9,196.10, appear under Special Receipts, War Appropriation Acts.

Allotment: Purchase of alfalfa seed	**150,000 00**
Expenditures	**63,878 22**
Lapsed	**$ 86,121 78**

COMMENTS

To assure the holding in Canada of sufficient of this commodity to meet the requirements of Canadian farmers for the seeding season of 1943, authority was granted under P.C. 1024 of February 8, 1943, for the purchase of a quantity not exceeding 750,000 pounds in Western Canada at not more than 33 cents per pound to be resold at a price which would permit its distribution in Eastern Canada within the ceiling price of 37 cents per pound, and for the payment of storage and transportation costs. To assist in the administration of this plan, the temporary employment of J. D. Arnold was authorized at $10 per day, plus travelling expenses.

Payments for seed, bags and freight were made to the following: Federal Grain Ltd., Winnipeg, $16,530.14; O'Loane, Kiely and Co., Ltd., Vancouver, $10,909.70; Saskatchewan Forage Crop Growers' Co-op. Marketing Ass'n. Ltd., Prince Albert, $20,753.67; Steele, Briggs Seed Co., Ltd., Regina, $6,117.05; 5 other companies, $10,125.12.

Salary and travelling expenses of J. D. Arnold were $370 and $537.68, respectively.

A total of 483,894 pounds of seed was purchased. The amount of $61,390.57, the value of 196,498 pounds, is included in the above payments and the value of the balance will appear in the expenditures for 1943-44 as well as additional other costs.

Proceeds from the sale of 478,075 pounds of seed amounting to $150,088.41 appear under Special Receipts, War Appropriation Acts; receipts of $1,465.14 from the sale of bags were credited to this allotment.

Allotment: Purchase of Red and Alsike clover seed	**350,000 00**
Expenditures	**260,044 48**
Lapsed	**$ 89,955 52**

COMMENTS

To encourage an increase in the production of red clover and alsike clover on Canadian farms and to ensure supplies of seed sufficient to meet domestic needs, authority was granted to purchase a quantity not exceeding 1,000,000 pounds of United States seed and for the payment of storage, transportation and incidental costs, the seed to be disposed of at prices that would permit distribution under the maximum retail price in Canada.

Expenditures represent payments to the following: Co-operative Federee de Quebec, Montreal, $55,376.57; Globe Trading Corporation Ltd., Montreal, $23,545.09; Wm. Rennie Seeds Ltd., Toronto, $24,616.63; Steele, Briggs Seed Co., Ltd., Toronto, $156,460.31; Wm. Ewing, Montreal, $45.88.

A classification of the expenditure is: purchase of seed (662,195 pounds), $193,818.80; exchange, $21,458.37; duty, $36,485.28; freight, $6,862.49; bags, $1,086.80; sundries, $332.74.

Proceeds from the sale of 942,947 pounds of seed amounting to $269,781.99 and from the sale of bags, $1,729.10, appear under Special Receipts, War Appropriation Acts.

The sale of a greater quantity of seed than that paid for is due to certain accounts not being presented for payment by the end of the year, although the seed had been delivered and disposed of.

Allotment: Subsidies to producers of alfalfa meal		**30,000 00**
Expenditures		**1,128 41**
Lapsed	**$**	**28,871 59**

COMMENTS

In order to obtain an extensive expansion of the production of alfalfa meal for live-stock feeding purposes, authority was provided under P.C. 705 of February 15, 1943, for the payment of a subsidy of $3 per ton to processors, on all alfalfa meal produced in Canada for use as feed or in feed mixtures.

Allotment: Bacon Board Administration		**54,228 37**
Expenditures		**44,960 78**
Lapsed	**$**	**9,267 59**

COMMENTS

As of March 31, 1943, there were 13 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: A. A. Barton, $4,800, living allowance, $900; D. J. Perry, $4,200, living allowance, $600; J. Taylor, $3,600. Total salaries paid amounted to $28,681.39 (including cost of living bonus, $1,849.72), travelling expenses to $9,256.79 and other sundry expenses to $7,022.60.

Travelling expenses in excess of $300 were paid to the following: A. A. Barton, $377.07; R. L. Layton, $1,806.21; G. L. Locking, $851.06; D. A. McKinnon, $1,335.68; J. Taylor, $2,273.13.

Allotment: Dairy Products Board Administration		**14,137 49**
Expenditures		**12,318 77**
Lapsed	**$**	**1,818 72**

COMMENTS

As of March 31, 1943, there were 4 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date. Total salaries paid amounted to $5,507.46 (including cost of living bonus, $639.74), travelling expenses to $2,256.54 and other sundry expenses to $4,554.77.

Travelling expenses in excess of $300 were paid to the following: J. Freeman, $524.47; J. F. Singleton, $436.25.

Allotments: (Disposal of Agricultural Products rendered surplus by the War)

		Allotments	Expenditures	Lapsed
A	Nova Scotia Apple Agreement 1940	$ 35,000 00	$ 31,382 08	$ 3,617 92
B	Nova Scotia Apple Agreement 1941	150,000 00	122,867 48	27,132 52
C	Nova Scotia Apple Agreement 1942	3,007,250 00	2,477,558 90	529,691 10
D	British Columbia Apple Agreement 1941	10,000 00	203 69	9,796 31
E	British Columbia Apple Agreement 1942	965,900 00	261,414 06	704,485 94
F	Nova Scotia Apple Marketing Board reimbursement	7,438 30	7,438 30	

COMMENTS

A Expenditures represent final payments under this agreement as follows: sales tax on canned applesauce manufactured by Berwick Fruit Products Ltd. for the department, $12,434.53; interest and penalties, $1,530.75; freight and trucking, $10,463.26; labelling, $3,096.91; processing charges, $1,413.79; storage, loading, handling and wharfage, $1,356.74; overprinting labels and certificates, $1,071.70; applesauce returned, $14.40.

The following receipts are included in Special Receipts, War Appropriation Acts: sale of processed apples, 1939 and 1940 crops, $162,409.96; refunds of freight charges, $130.23.

B The following expenditures were incurred under this agreement: balance of allowance at $1.30 per barrel on the deficiency in the number of barrels of 1941 crop apples disposed of by the Nova Scotia Apple Marketing Board, $126,179.14; additional payment for purchase of apples processed for the Minister's account, $10,280.42; storage and labelling, $7,154.27; freight, etc., $3,238.88; adjustment in trucking charges, $890.30.

Receipts from the sale of evaporated apple amounting to $64,546.43 appear under Special Receipts, War Appropriation Acts. Further credits allowed by the Board, when presenting claims for payment, resulted in the following items being credited to this allotment: sales of evaporated apple, $22,536.78; refund of payment made in 1941-42 as an allowance on fresh apples, $1,489; refund of overpayment of processing charges, 1941-42, $849.75.

C To assist in disposing of the 1942 crop of Nova Scotia apples, an agreement was entered into between the Department and the Nova Scotia Apple Marketing Board whereby the Board agreed to market apples grown in the Annapolis Valley, diverting for evaporation and purchase by the Minister only quantities found to be surplus to the possibilities of marketing apples for fresh consumption. The Minister agreed (*a*) to purchase from the Board a maximum of 1,640,000 pounds of evaporated apple at specified prices, (*b*) to pay to the Board the amount of $1.30 per barrel for any quantity by which the total of purchases of evaporated apple by the Minister from the Board and of sales of fresh apples by the Board might be less than 1,250,000 barrels (13·7 pounds of evaporated apple being the equivalent of one barrel of fresh apples), the amount payable to be reduced by $1.30 for each tree for which compensation would be paid as below and (*c*) to pay a storage allowance on evaporated apple remaining on hand beyond thirty days.

The Minister further agreed to assist with the Provincial Government in a program for the removal of aged and undesirable trees by paying to the Board the amount of $2 for each tree of this condition removed, the total sum payable not to exceed $200,000.

The following expenditures were incurred: purchase of evaporated apple, $2,622,662.50; freight on evaporated apple sold, $12,753.44; storage, $1,298.87; compensation for trees removed, $156,050.

Receipts from the sale of evaporated apple amounted to $789,119.78, of which $473,913.87 appears under Special Receipts, War Appropriation Acts, and $315,205.91 was credited to this allotment.

D Represents demurrage charges at New York on apples shipped to the British Ministry of Food.

E To assist the growers of apples in the Okanagan Valley to market their 1942 crop, an agreement was entered into between the Department and the British Columbia Fruit Board. The provisions under which payments were made were as follows: the Board agreed that all sales of apples in Canada for fresh consumption should be at prices authorized by the Minister; the Minister agreed to pay to the Board the amount by which the f.o.b. value of sales of fresh apples should total less than $1.25 per box of wrapped pack, $1.15 per box of unwrapped pack, and 90c. for each forty pounds (the equivalent of a box) of bulk apples, for a total of 4,500,000 boxes, less any quantity sold by the Board outside of Canada.

The expenditure of $261,414.06, plus an additional payment of $6,931.75 to be made in 1943-44, represents the amount by which the Department's guarantee exceeded the proceeds from the sale of fresh apples.

F Represents the difference between the selling price of 21,252¼ barrels of apples, 1941 crop, to the Nova Scotia Apple Marketing Board at $1.25 per barrel (deducted from payments to the Board in 1941-42 for the purchase of apples) and the revised selling price of 90c. per barrel authorized by P.C. 3/4171 of May 18, 1943.

Allotment: Special Products Board Administration		**28,932 15**
Expenditures		**26,255 25**
Lapsed	**$**	**2,676 90**

COMMENTS

As of March 31, 1943, there were 11 employees paid from this allotment. J. Tucker was receiving an annual salary of $3,000 on that date. Total salaries paid amounted to $10,118.60 (including cost of living bonus, $994.77) and other expenses, including travel, to $16,136.65.

Travelling expenses in excess of $300 were paid to the following: L. S. Carr, $302.95; J. A. Dumaine, $311.44; D. A. Fletcher, $455.60; J. F. Haggerty, $1,172.06; R. E. Nicoll, $554.70; F. W. Selby, $456.69; J. Tucker, $604.54.

Allotment: Services of forwarding agencies in connection with the shipment of fruit and vegetables to the British Ministry of Food		**250 00**
Expenditures		**nil**
Lapsed	**$**	**250 00**

Allotment: Subsidy on export eggs		**936,600 00**
Expenditures		**620,711 05**
Lapsed	**$**	**315,888 95**

COMMENTS

Under P.C. 9588 of December 16, 1941, authority was provided for the payment of a bonus on certain quantities of eggs ordered by the British Ministry of Food, to be shipped or placed in storage between January 1 and May 31, 1942. The total expenditure in this connection was $925,367.05, of which $304,656 was paid to exporters in 1941-42.

The amount paid from this allotment represents payments of the bonus on 20,529,780 dozen at the rate of three cents per dozen, and on 963,530 dozen at one-half cent per dozen for oil-dipping.

Allotment: Freight Assistance on Western feed grains	**10,700,000 00**
Expenditures	**10,317,593 87**
Lapsed	**$ 382,406 13**

COMMENTS

Authority for the continuance of payment of freight assistance on the movement of certain western grains used for livestock feeding purposes was provided under P.C. 4781, June 5, 1942.

Allotment: Payment of eight cents per bushel in respect of Western wheat	**875,000 00**
Expenditures	**836,233 65**
Lapsed	**$ 38,766 35**

COMMENTS

To maintain a reasonable relationship between the cost of western wheat to feeders, and the price of livestock products, payments at the rate of 8 cents per bushel were authorized by P.C. 8175, September 11, 1942, in respect of western wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board or directly from the Board, for use exclusively as feed for livestock and poultry, such payments being made in accordance with certain terms and conditions.

Allotment: Fertilizer Subventions and Freight Allowances	**1,075,000 00**
Expenditures	**1,035,874 66**
Lapsed	**$ 39,125 34**

COMMENTS

To encourage the wider use of chemical fertilizers throughout Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island and British Columbia, on certain crops essential to the production of the livestock products required to meet Canadian commitments to the United Kingdom and domestic requirements, authority was granted for the payment of subsidies to reduce the net cost of fertilizers purchased by farmers in Eastern Canada for use on the approved crops, and of subsidies to reduce freight costs on chemicals shipped, when necessary, from supply points in Canada to points of fertilizer manufacture or distribution points, and the reimbursement of necessary expenses of provincial authorities assisting in administration.

Expenditures represent the following payments: subventions on fertilizers and freight subsidies, $1,026,038.33; reimbursement of expenses to the provincial governments, $9,836.33 (Ontario, $5,067.08; Quebec, $2,228.26; New Brunswick, $610, Nova Scotia, $1,810.99, and Prince Edward Island, $120).

Allotment: To increase income of farmers in the Spring Wheat Area of Western Canada	**2,800,000 00**
Expenditures	**2,677,511 72**
Lapsed	**$ 122,488 28**

COMMENTS

In view of the prospective inadequacy of returns from wheat and other grains produced in the spring wheat area of Western Canada in the crop year 1941, the Prairie Farm Income Plan was put into effect to augment the income of the farmers by approximately $20,000,000.

Regulations governing the distribution of these funds were established by P.C. 8126 dated October 22, 1941, wherein provision was made for the payment of seventy-five cents per acre on one-half of the cultivated acreage of each farm with a maximum payment of $150 per farm, the crop yield having no bearing on the award.

Expenditures for the year represent outstanding claims relating to the 1941 crop year and were distributed by provinces as follows:—

	No. of Claims	Amount
Manitoba	1,815	129,105 62
Saskatchewan	14,642	1,099,509 10
Alberta	16,641	1,448,897 00
	33,098	$2,677,511 72

The regulations further provide that the administrative work in connection with this plan be carried out by the organization established for Prairie Farm Assistance and Wheat Acreage Reduction and that all administrative expenses be paid out of moneys provided for one or both of these activities. Administrative costs amounting to $49,921.03 were therefore charged to Vote 31, Wheat Acreage Reduction Payments.

Allotment: Subsidy on concentrated milk	**150,000 00**
Expenditures	**nil**
Lapsed	**$ 150,000 00**

COMMENTS

By P.C. 1/2590 of March 31, 1943, authority was obtained by the Agricultural Food Board to pay subsidies on milk purchased during March and April, 1943, for concentration into whole milk products. The absence of any charges under this allotment is due to the fact that no claims were presented before the close of the fiscal year.

Expenditures will appear in the accounts for 1943-44.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Department of Agriculture—					
A	Bacon Export Fund	(Cr.) 375,728 96	107,947,070 26	109,787,214 97	1,464,415 75
B	Cheese Export Fund		25,738,526 23	28,351,758 15	2,613,231 92
C	Concentrated Milk Account		3,084,972 63	3,207,421 51	122,448 88
D	Special Products Eggs	(Cr.) 13,762 82	11,295,124 35	13,892,692 12	2,583,804 95
E	Special Products Flax		1,494,168 62	1,494,168 62	
F	Special Products Fruits and Vegetables	(Cr.) 10,351 97	1,041,252 38	1,022,696 52	(Cr.)28,907 83
G	Special Products Seed		51,764 11	51,764 11	
		(Cr.)$399,843 75	$150,652,878 58	$157,807,716 00	$6,754,993 67

COMMENTS

The above accounts are identical in purpose, viz., the recording of financial transactions between the British Ministry of Food and other purchasers, and Canadian suppliers of agricultural products. The balances shown in these accounts represent overdrafts incurred because of the desirability of making prompt settlement with the suppliers.

The value of all commodities furnished is recovered in full from the purchasers, and authority to incur these overdrafts is provided by P.C. 3/8785 of September 26, 1942, as authorized under Sec. 3 of the War Appropriations Act No. 2, 1942.

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Farnham House Laboratory	11,493 96	30,381 10	27,898 59	13,976 47
B	Government of Finland Relief Fund	7,852 83		7,852 83	
C	Drought Area Cattle Market Service—Outstanding Warrants	89 88		26 17	63 71
D	Prairie Farm Emergency Fund....		2,338,307 29	2,338,307 29	
E	Dominion Income Tax Suspense—Agriculture	10,079 29	91,614 37	97,203 48	4,490 18
F	War Savings Certificates Suspense—Agriculture	1,317 50	30,556 17	29,901 67	1,972 00
G	Wheat Acreage Reduction Payments—Outstanding Warrants 1941-42	1,213,600 98		1,201,470 43	12,130 55
H	Wheat Acreage Reduction Payments—Outstanding Warrants 1942-43		213,824 06		213,824 06
I	Unclaimed Cheques Suspense—Agriculture	6,957 72	144 29		7,102 01
		$1,251,392 16	$2,704,827 28	$3,702,660 46	$253,558 98

COMMENTS

A This account is for the purpose of recording the transactions of the Superintendent of Farnham House Laboratory (a scientific institution with headquarters in England), who was transferred to Canada for the duration of the war to continue his work on the biological control of harmful insects.

The organization is supported by annual contributions from several Empire countries, including Canada (see Vote 4), and from this fund expenses are met.

B In 1940 a Governor General's Warrant was issued for $100,000 to provide funds to be placed at the disposal of the Consul General of Finland to be used for the purchase of foodstuffs for shipment to Finland. This sum was placed to the credit of this account, and disbursements were made therefrom, under the provisions of Section 22 of the Consolidated Revenue and Audit Act. The amount shown above as disbursements represents the unused balance which has been transferred to Revenue.

C A policy was adopted in 1937 for the removal of cattle from the drought areas of Western Canada, due to a feed shortage, payments to the farmers being made by warrant. At the termination of the scheme, the value of the outstanding warrants was charged against the appropriation provided for relief purposes and credited to this account to provide for their subsequent redemption.

D The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amount so deducted to be transferred to the Board of Grain Commissioners for deposit in a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area and are payable from this fund; if, at any time, the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit. An amount of $248,997.31 was transferred this year, see page A-40.

E To this account are credited deductions from the salaries or wages of employees, not paid by Central Pay Office; cheques are drawn against it in favour of the Receiver General.

F Deductions from the salaries or wages of employees, not paid by Central Pay Office, are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as subscriptions are fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

G H Funds are provided by Parliament annually for payments to Western farmers under the Wheat Acreage Reduction Program. Payment is made by warrant and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to this account to provide for their subsequent redemption.

I All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

1942-43

PUBLIC ACCOUNTS

PART II

AA

AUDITOR GENERAL'S OFFICE

Details of

REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	441,506 00	Ordinary	182 23
War	223,467 28	Special Receipts	38,627 99
	$ 664,973 28		$ 38,810 22

REVENUES

Ordinary Revenue—	1942-43	1941-42
Proceeds from Sales	182 23	40 34
Special Receipts—		
War Appropriation Acts	38,627 99	9,137 00
Total	$ 38,810 22	$ 9,177 34

Certified correct.

R. S. GLASS,
Asst. Auditor General.

COMMENTS

Special receipts totalling $38,627.99 consisted of refunds on account of services rendered by the Auditor General's Office in 1941-42 to government-owned and outside firms. Audit fees were collected as follows: Atlas Plant Extension, $875; Citadel Merchandising Co., Ltd., $8,650; Cutting Tools and Gauges Ltd., $80; Fairmont Co., Ltd., $2,025; Federal Aircraft Ltd., $4,175; Machinery Services Ltd., $325; Melbourne Merchandising Ltd., $850; National Railways Munitions Ltd., $1,225; Plateau Co., Ltd., $350; Research Enterprises Ltd., $10,550; Small Arms Ltd., $3,925; War Supplies Ltd., $475; Wartime Housing Ltd. $3,175; Wartime Merchant Shipping Ltd., $1,475; Foreign Exchange Control Board, $440.73; miscellaneous, $32.26.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	511,194 00	426,506 00	441,636 46
Continuing Statutory Provisions	15,000 00	15,000 00	15,270 00
	526,194 00	441,506 00	456,906 46
Allotted from the War Appropriation	291,025 00	223,467 28	134,331 91
Total	$ 817,219 00	$ 664,973 28	$ 591,238 37

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
AA–3	Stat.	Salary of Auditor General—Consolidated Revenue and Audit Act, c. 27, 1931	15,000 00	15,000 00	
AA–3	34	Salaries and Expenses of Office	511,194 00	426,506 00	84,688 00
		Total Ordinary	526,194 00	441,506 00	84,688 00
		WAR			
AA–4		Audit of War Expenditures	291,025 00	223,467 28	67,557 72
		Grand Total	$ 817,219 00	$ 664,973 28	$ 152,245 72

Salary of the Auditor General—Consolidated Revenue and Audit Act, c. 27, 1931 ..... **$ 15,000 00**

COMMENTS

Salary of $15,000 was paid to Watson Sellar.

Vote 34 Salaries and Expenses of Office **511,194 00**
Expenditures **426,506 00**

Lapsed ..... **$ 84,688 00**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	462,555 00	460,255 00	380,095 45
B	Cost of Living Bonus	24,839 00	25,339 00	24,563 88
C	Printing and Stationery	5,800 00	8,600 00	7,802 65
D	Printing of Annual Report	7,000 00	6,000 00	5,890 21
E	Travelling Expenses	10,000 00	10,000 00	7,287 34
F	Sundries	1,000 00	1,000 00	866 47
		$ 511,194 00	$ 511,194 00	$ 426,506 00

COMMENTS

A E As of March 31, 1943, there were 132 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Sellar, Watson ..... Auditor General		$ 304 19†
Glass, R. S. ..... Asst. Auditor General	$6,000 00	
*Adamson, A. O.	4,260 00	
Bachand, P.	2,640 00	534 71
*Balls, H. R.	2,880 00	
Bowles, T. ..... (Jan. 1)	3,000 00	
Casselman, W. H. ...	4,320 00	
Chapman, S. E.	2,880 00	
Clements, M.	2,520 00	1,353 36
Coffin, L. L. ..... (Jan. 1)	3,240 00	
Conley, N. H.	3,720 00	
Crowder, E. S.	3,360 00	
Crowley, H. G.	3,240 00	
de Jocas, H. ..... (Jan. 1)	3,360 00	
Douglas, C. H.	4,320 00	

	Salary rate	Travelling expenses
Ellis, P. F. D. (Feb. 19)	3,000 00	
Fortune, G. O.	3,240 00	
Hamlyn, R. G.	4,260 00	
*Hopkinson, J.	5,400 00	379 29†
Howard, W. V.	3,360 00	
Johnstone, J. A.	3,000 00	
Kent, L.	3,720 00	443 85†
Kettles, C.	2,520 00	
Kidd, J. A.	2,640 00	903 80†
King, B. R.	4,080 00	
Lumsden, J. G.	2,640 00	
MacDonald, D. A. (Jan. 1)	2,640 00	
MacLean, N. R.	3,240 00	
McLachlin, R. A.	3,000 00	
Moissan, L. H.	2,400 00	
Moore, W. P. (Jan. 1)	2,760 00	
Nash, J. J.	3,240 00	
O'Loane, W. R.	2,640 00	
Pariseau, P. E. (Jan. 1)	3,240 00	
Parkinson, T.	3,120 00	
Patterson, G. W.	2,520 00	
Peaker, W. O. M.	2,760 00	
*Powers, A. D. J.	3,000 00	
Price, C. M.	2,400 00	
*Price, F. L.	3,720 00	
Rettie, S.	4,320 00	
Richard, L.	3,120 00	
Rodriguez, E.	3,720 00	304 08
Seddon, F. L.	3,000 00	
Simpson, W.	2,520 00	
Slasor, H. (Jan. 1)	3,480 00	
Sommerville, R. S.	2,640 00	1,054 90†
*Stevenson, M. I.	3,360 00	1,473 83†
Strong, R. A. (Jan. 1)	2,760 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: Geo. L. Eves, $450.87; L. Lavallee, †$380.34; W. P. Reynolds, $365.78; F. Samson, $682.93.

*Six employees were receiving war duties supplements at March 31, 1943. These were: A. O. Adamson, $300; H. R. Balls, $360; J. Hopkinson, $600; A. D. J. Powers, $240; F. L. Price, $600; M. I. Stevenson, $600.

C D All payments were made to the King's Printer.

†A part of these expenses was paid from the war allotment.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Audit of War Expenditures	$ 223,467 28	$ 38,627 99	$ 370,034 05

Allotment: Audit of War Expenditures	**291,025 00**
Expenditures	**223,467 28**
Lapsed	**$ 67,557 72**

COMMENTS

Expenditures were distributed as follows: salaries, $161,572.64; cost of living bonus, $13,233.98; stationery and equipment, $2,602.72; travelling expenses, $35,440.97; sundries, $10,616.97.

As of March 31, 1943, there were 128 employees paid from this allotment, including 10 employees at the overseas office where the total payroll was $13,871.78. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets) as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bell, B. G.	$2,400 00	
Bell, J. A.	3,240 00	
Bevan, J. (Sept. 1)	£ 800	
Black, J. F.	$2,800 00	$1,307 43
Brownlie, T.	2,500 00	578 44
Clark, H. S.	3,240 00	
Collins, E. C.	3,300 00	1,191 86
Collins, J. H.	3,300 00	
Colson, E. M.	2,400 00	682 80
Davidson, E. H. J.	2,520 00	
Day, E. J. M. (Nov. 1)	3,600 00	
Ferguson, I. O.	2,400 00	
Glass, R. W.	2,400 00	639 85
Green, A. E.	3,600 00	
Haberer, E.	2,400 00	
Harris, A.	2,400 00	
Illsey, T. H. J.	3,300 00	
Ker, G. W.	2,600 00	903 60
Kilgour, A. M.	2,700 00	628 52
Linnell, J. E. (Weekly)	£ 12	
Long, G. R.	$2,700 00	363 12
Magee, R.	2,400 00	1,802 49
McDonald, A. J.	2,400 00	
Millar, B. A.	3,600 00	
Muirhead, L. T.	2,700 00	439 83
Palmer, S. W. C.	3,000 00	
Peck, W. R.	3,000 00	1,645 64
Peebles, J. W.	2,800 00	1,063 38
Power, W. H.	2,400 00	470 76
Pragnell, N. F. W. (May 18)	3,900 00	
Rogers, P. C.	2,580 00	
Ross, G. M.	3,600 00	391 62
Ross, J. S.	3,000 00	1,765 49
Ross, T. M.	3,300 00	
Smart, G. C.	2,400 00	
Steele, J. V.	2,700 00	373 55
Stokes, A. B.	2,700 00	
Terry, G. H.	2,400 00	
Wass, P. M.	2,400 00	1,873 89
Wilkins, D. R.	2,600 00	2,019 22
Wilson, O. E.	2,700 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: C. E. Cheney, $2,043.66; E. L. Fennell, $455.22; E. L. Gibson, $1,320.01; H. L. Ireland, $1,365.72; W. A. Johnstone, $516.31; W. R. Robertson, $874.06; J. G. E. Sawyer, $1,441.45; N. J. Symonds, $827.97; W. A. Wanzell, $636.59.

Travelling expenses in the overseas office amounted to $3,729.48.

1942-43

PUBLIC ACCOUNTS

PART II

B

CHIEF ELECTORAL OFFICER

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

CHIEF ELECTORAL OFFICER

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	$1,447,357 17	Ordinary	$ 1,002 11

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	nil

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page B—15.

REVENUES

Ordinary Revenue—	1942–43	1941–42
Proceeds from Sales	2 11	75
Miscellaneous	1,000 00	1,000 00
	$ 1,002 11	$ 1,000 75

COMMENTS

Ordinary revenue amounted to $1,002.11, of which $2.11 was derived from the sale of pamphlets and the balance, $1,000, from forfeiture of election candidates' deposits in 1942 By-Elections. The distribution by electoral districts was as follows: Charlevoix-Saguenay, $600; Winnipeg North Centre, $400.

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	16,692 00	13,482 27	16,506 64
Continuing Statutory Provisions	1,433,874 90	1,433,874 90	265,034 70
Total	$1,450,566 90	$1,447,357 17	$ 281,541 34

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
B-3	35	Salaries and Expenses of Office..	16,692 00	13,482 27	3,209 73
B-3	Stat.	Salary of Chief Electoral Officer, c. 46, 1938.....	7,999 92	7,999 92	
B-3	Stat.	Expenses of Elections, Dominion Elections Act, c. 46, 1938.....	46,626 16	46,626 16	
B-4	Stat.	Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938.....	20,740 39	20,740 39	
B-4	Stat.	Dominion Plebiscite Act, c. 1, 1942	1,358,508 43	1,358,508 43	
		Total Ordinary	$1,450,566 90	$1,447,357 17	$ 3,209 73

Vote 35 Salaries and Expenses of Office..... 16,692 00
Expenditures 13,482 27

Lapsed ..... $ 3,209 73

	Estimates details	Allotments authorized	Expenditures
A Salaries	13,620 00	13,420 00	12,069 00
B Cost of Living Bonus.....	572 00	772 00	758 94
C Printing and Stationery.....	1,000 00	1,000 00	388 16
D Travelling Expenses	300 00	300 00	
E Sundries	1,200 00	1,200 00	266 17
	$ 16,692 00	$ 16,692 00	$ 13,482 27

COMMENTS

A As of March 31, 1943, there were 6 employees paid from this vote. Those receiving annual salaries at the rate of $2,400 or over on that date were: Donald Stewart, Assistant Chief Electoral Officer, $3,720; A. Charlebois, $2,400.

C All payments made to King's Printer.

Salary of Chief Electoral Officer—Dominion Elections Act, c. 46, 1938..$ 7,999 92

COMMENTS

The Dominion Elections Act, c. 46, 1938 provides that a salary of $8,000 per annum shall be paid to the Chief Electoral Officer. Jules Castonguay, Chief Electoral Officer, was paid $7,999.92.

Expenses of Elections—Dominion Election Act, c. 46, 1938.....$ 46,626 16

COMMENTS

The Dominion Elections Act, c. 46, 1938, Section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to the returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the

Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same Act provides that the Auditor General shall tax and pay all election expense accounts.

The expenditures made under the above section of the act were as follows:—

(*a*) Payments on account of General Election of 1940	167 03
(*b*) Payments on account of By-Elections of 1941-42	123 52
(*c*) Payments on account of By-Elections of 1942-43, Charlevoix-Saguenay, $15,182.86; Outremont, $14,812.67; Winnipeg North Centre, $16,340.08..	46,335 61
	$ 46,626 16

Expenses of Elections—Printing and Material, Dominion Elections Act, c. 46, 1938.....$ 20,740 39

COMMENTS

The Dominion Elections Act, c. 46, 1938, Sections 60 (7) and (112) provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund at any time after the Act has received Royal Assent.

Expenditures were as follows: A. Workman and Co., enumerators' badges, etc., $371.95; King's Printer, $20,368.44.

Expenses of Dominion Plebiscite Act, c. 1, 1942.....$1,358,508 43

COMMENTS

Section 10 of the Dominion Plebiscite Act, 1942, provides that the expenses of and incidental to the carrying out of the provisions of the Act should be paid out of unappropriated moneys in the Consolidated Revenue Fund. In the regulations, as passed by the Governor in Council pursuant to Section 9 of the Act, it was provided that the Auditor General should tax and pay all plebiscite expense accounts.

Administration expenses of the Act during the fiscal year 1942-43 amounted to $87,722.17. This amount was distributed as follows: salaries, $20,750.35; legal fees, $3,750; printing and stationery, $61,479.98, postage, express and freight, $443.14; sundries, $1,298.70.

Legal fees of $3,750 were paid to C. E. Bothwell.

Following is a statement of expenditures made on account of the Plebiscite 1942, covering payments of $1,358,508.43 in 1942-43 and $72,815.18 in 1941-42 for which details were not given in the annual report of that year:—

SUMMARY	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia	8,414 00	502 00	1,191 84	2,226,07	23,963,02	25,930 70	62,227 63
Prince Edward Island	1,365 00	100 50	262 74	341 44	3,527 92	4,143 00	9,740 60
New Brunswick	5,835 40	430 20	902 42	1,666 72	17,068 37	18,524 75	44,427 86
Quebec	46,052 00	5,949 70	11,877 81	10,969 10	122,404 40	145,512 50	342,765 51
Ontario	59,962 60	5,848 05	7,994 13	12,772 88	154,445 90	185,609 58	426,633 14
Manitoba	10,918 00	1,516 05	2,405 12	2,957 57	29,182 31	29,505 45	76,484 50
Saskatchewan	18,610 00	4,640 27	1,866 24	5,992 67	32,676 01	57,844 15	121,629 34
Alberta	15,129 70	2,270 35	1,768 93	4,110 99	29,849 03	46,754 42	99,883 42
British Columbia	13,533 75	2,318 52	1,897 20	3,862 62	34,071 76	41,632 50	97,316 35
Territories	1,200 00	.....	45 00	176 78	956 60	660 00	3,038 38
Service Voting	18,011 68	6,153 54		7,925 07			32,090 29
General	24,500 35		87,440 17	3,146 07			115,086 59
	223,532 48	29,729 18	117,651 60	56,147 98	448,145 32	556,117 05	1,431,323 61
Less paid in 1941-42 but not detailed. (See Auditor General's Report, page 66)							72,815 18
							1,358,508 43

Charged as follows:—

Dominion Plebiscite Act, c. 1, 1942	1,270,786 26
Dominion Plebiscite Act, c. 1, 1942, Administration Expenses	87,722 17
	$ 1,358,508 43

—	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Totals
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
NOVA SCOTIA							
Antigonish-Guysborough	466 50	82 90	86 01	161 06	1,032.97	1.367 10	3.196 54
Cape Breton North-Victoria	444 50	50 00	61 88	159 11	1.296 52	1.364 10	3.376 11
Cape Breton South	967 00	89 30	101 52	131 79	2,958 29	3.504 00	7.751 90
Colchester-Hants	751 00	37 80	116 42	246 22	2,094 13	2,221 70	5,467 27
Cumberland	565 50	.....	95 58	144 40	1,685 20	1,724 20	4,214 88
Digby-Annapolis-Kings	791 00	10 10	111 58	250 15	2,381 22	2.268 00	5,812 05
Halifax	1,675 00	99 50	139 91	268 94	5.425 73	5,262 90	12.871 98
Inverness-Richmond	631 50	27 00	80 65	247 74	1,442 21	1,838 40	4.267 50
Pictou	631 00	39 20	136 53	216 96	1,836 12	2.032 10	4,891 91
Queens-Lunenburg	806 00	66 20	117 02	206 19	1,975 98	2,345 20	5,516 59
Shelburne-Yarmouth-Clare	685 00	.....	144 74	193 51	1,834 65	2.003 00	4,860 90
	8,414 00	502 00	1,191 84	2,226 07	23,963 02	25,930 70	62,227 63
PRINCE EDWARD ISLAND							
Kings	307 00	83 50	69 38	105 05	707 35	931 90	2,204 18
Prince	450 00	.....	87 08	125 15	1,237 86	1,281 20	3,181 29
Queens	608 00	17 00	106 28	111 24	1,582 71	1,929 90	4,355 13
	1,365 00	100 50	262 74	341 44	3,527 92	4,143 00	9,740 60
NEW BRUNSWICK							
Charlotte	428 00	53 30	121 85	167 66	1,008 82	1,189 00	2,968 63
Gloucester	367 50	33 85	64 18	137 56	1.523 52	1,165 70	3,292 31
Kent	250 00	14 20	.....	122 04	891 83	954 65	2,232 72
Northumberland	445 50	39 90	76 72	148 33	1,281 26	1,371 80	3,363 51
Restigouche-Madawaska, No. 1	382 50	21 75	.....	115 58	1.057 80	1.136 00	2.713 63
Restigouche-Madawaska, No. 2	316 50	16 40	185 15	114 63	877 53	925 00	2,435 21
Royal	478 00	92 50	73 05	193 55	1,374 10	1,437 60	3,648 80
St. John-Albert	1,075 50	65 00	124 71	173 33	3,297 02	3,917 00	8,652 56

Victoria-Carleton	509 00	29 90	77 82	137 23	1,379 57	1,548 00	3,681 52
Westmorland	861 00	50 40	79 71	207 36	2,585 54	2,717 80	6,501 81
York-Sunbury	721 90	13 00	99 23	149 45	1,791 38	2,162 20	4,937 16
	5,835 40	430 20	902 42	1,666 72	17,068 37	18,524 75	44,427 86
QUEBEC							
Argenteuil	395 00	.....	133 92	145 75	959 55	1,107 30	2,741 52
Beauce	708 50	49 00	157 29	195 05	1,826 12	2,159 10	5,095 06
Beauharnois-Laprairie	637 00	98 40	158 06	167 84	1,939 25	1,935 50	4,936 05
Bellechasse	396 00	34 70	118 86	142 17	1,021 04	1,220 30	2,933 07
Berthier-Maskinongé	576 50	33 50	129 17	143 30	1,463 12	1,683 00	4,028 59
Bonaventure	521 50	28 20	118 15	189 02	1,389 59	1,609 20	3,855 66
Brome-Missisquoi	488 50	.....	162 02	136 99	1,368 57	1,456 00	3,612 08
Chambly-Rouville	692 00	32 10	154 50	141 10	1,946 41	2,110 00	5,076 11
Champlain	543 50	52 40	140 40	179 16	1,460 33	1,634 90	4,010 69
Chapleau	532 50	25 60	166 04	189 08	1,315 25	1,633 40	3,861 87
Charlevoix-Saguenay	1,179 50	1,188 15	191 37	533 54	2,165 04	2,597 00	7,854 60
Chateauguay-Huntingdon	378 50	56 20	121 66	157 27	997 52	1,141 20	2,852 35
Chicoutimi	1,354 00	386 85	160 67	254 32	3,405,04	3,640 70	9,201 58
Compton	450 50	166 00	130 38	143 87	1,242,67	1,337 50	3,470 92
Dorchester	351 00	100 50	124 70	150 40	964 83	1,062 20	2,753 63
Drummond-Arthabaska	884 50	34 40	164 68	244 66	2,406 28	2,681 60	6,416 12
Gaspé	904 00	140 70	144 98	366 16	1,570 17	2,229 90	5,355 91
Hull	718 00	36 50	223 08	136 66	1,927 16	2,310 40	5,351 80
Joliette-L'Assomption-Montcalm	789 50	41 40	205 74	209 16	2,394 65	2,644 40	6,284 85
Kamouraska	444 50	5 20	119 76	198 94	1,159 67	1,356 75	3,284 82
Labelle	.....	.....	132 88	.....	1,356 39	1,534 40	3,023 67
Lake St. John-Roberval	599 00	300 00	154 34	302 28	1,992 79	2,325 60	5,674 01
Laval-Two Mountains	406 00	84 00	120 70	187 25	1,116 96	1,251 60	3,166 51
Lévis	448 50	42 90	173 23	118 80	1,192 08	1,424 50	3,400 01
Lotbinière	576 50	9 00	146 12	168 83	1,503 18	1,685 25	4,088 88
Matapedia-Matane	637 00	28 20	76 90	206 88	1,509 20	1,963 40	4,421 58
Mégantic-Frontenac	598 50	13 60	135 06	149 73	1,644 97	1,810 20	4,352 06
Montmagny-L'Islet	433 50	.....	117 07	129 23	1,190 93	1,287 70	3,158 43
Nicolet-Yamaska	560 00	154 00	137 64	228 41	1,476 02	1,691 10	4,247 17
Pontiac No. 1	429 00	47 40	86 89	121 16	748 50	948 80	2,381 75
Pontiac No. 2	470 00	99 60	67 39	103 09	601 39	798 50	2,139 97
Pontiac No. 3	1,024 00	89 00	196 99	358 59	1,769 61	2,465 50	5,903 69
Portneuf	598 50	9 40	143 46	181 15	1,493 58	1,754 70	4,180 79
Quebec East	581 50	79 50	232 59	149 10	.....	3,038 00	4,080 69
Quebec South	723 50	63 50	202 48	85 00	1,916 42	2,434 00	5,442 90

——	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Totals
QUEBEC— concluded	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Quebec West and South	630 00	55 00	199 35	101 11	1,826 72	2,130 00	4,942 18
Quebec-Montmorency	626 00	58 10	171 92	144 87	1,768 69	1,904 50	4,674 08
Richelieu-Verchères	575 00	15 00	176 26	114 08	1,700 87	1,755 00	4,336 21
Richmond-Wolfe	521 50	7 30	176 04	197 23	1,427 17	1,523 00	3,852 24
Rimouski	593 00	15 50	145 63	145 47	1,752,54	1,836 80	4,488 94
St. Hyacinthe-Bagot	734 50	32 00	203 29	120 23	1,951 58	2,240 35	5,281 95
St. Johns-Iberville-Napierville	516 00	19 00	144 61	114 91	1,444 20	1,702 20	3,940 92
St. Maurice-Lafleche	730 50	123 00	185 82	223 03	1,985 84	2,225 00	5,473 19
Shefford	472 00	33 80	134 31	52 00	1,276 79	1,411 90	3,380 80
Sherbrooke	646 50	51 30	178 98	114 20	1,896 70	1,997 35	4,885 03
Stanstead	373 00	81 30	117 67	112 08	1,098 11	1,085 10	2,867 26
Témiscouata	613 50	45 30	198 72	219 29	1,606 44	1,888 90	4,572 15
Terrebonne	692 00	44 10	137 16	203 49	1,879 74	2,112 50	5,068 99
Three Rivers	696 00	78 40	212 59	205 30	1,977 36	2,297 30	5,466 95
Vaudreuil-Soulanges	323 50	37 60	108 44	157 53	882 19	1,001 80	2,511 06
Wright	544 00	289 60	133 66	146 59	1,118 95	1,483 20	3,716 00
Island of Montreal							
Cartier	949 00	84 00	305 60	108 15	2,901 71	3,060 00	7,408 46
Hochelaga	1,152 50	102 50	244 17	90 25	3,434 78	3,641 00	8,665 20
Jacques-Cartier	729 00	66 00	228 64	140 71	2,095 63	2,512 00	5,771 98
Laurier	1,114 00	99 00	297 85	110 62	3,270 54	3,618 00	8,510 01
Maisonneuve-Rosemont	921 50	81 50	230 84	98 26	2,710 96	2,990 00	7,033 05
Mercier	954 50	84 50	222 71	133 01	2,837 34	3,092 00	7,324 05
Mount Royal	1,229 50	109 50	323 13	135 21	3,796 45	4,025 00	9,618 79
Outremont	855 50	75 50	222 72	134 20	2,464,73	2,814 00	6,566 65
St. Ann	536 50	46 50	201 81	149 94	1,550 36	1,788 00	4,273 11
St. Antoine-Westmount	899 50	79 50	277 93	164 22	2,769 55	2,896 00	7,086 70
St. Denis	1,240 50	110 50	258 48	185 28	3,594 08	4,177 00	9,565 84
St. Henry	1,059 00	94 00	324 74	111 06	3,206 84	3,419 00	8,214 64
St. James	1,537 50	137 50	271 34	173 72	4,420 99	5,179 00	11,720 05
St. Lawrence-St. George	773 00	68 00	191 79	111 17	2,380 35	2,410 00	5,934 31
St. Mary	746 00	103 00	236 58	101 70	.....	3,847 00	5,034 28
Verdun	1,037 00	92 00	265 86	136 25	2,941 92	3,486 00	7,959 03
	46,052 00	5,949 70	11,877 81	10,969 10	122,404 40	145,512 50	342,765 51

ONTARIO							
Algoma East	582 00	163 20	72 30	281 11	970 11	1,693 70	3,762 42
Algoma West	817 00	63 30	95 86	189 37	1,673 02	2,429 00	5,267 55
Brant	334 50	18 60	77 36	96 44	894 67	951 00	2,372 57
Brantford City	520 00	43 30	96 12	86 25	1,515 75	1,725 60	3,987 02
Bruce	571 00	172 70	57 18	212 02	1,257 20	1,636 60	3,906 70
Carleton	564 00	29 50	76 78	126 54	1,504 43	1,680 45	3,981 70
Cochrane	1,246 00	82 90	112 45	469 46	2,843 96	3,773 15	8,527 92
Dufferin-Simcoe	461 00	39 90	53 22	140 47	1,243 58	1,297 40	3,235 57
Durham	422 50	.....	61 07	119 63	1,112 60	1,189 30	2,905 10
Elgin	708 50	40 90	91 68	179 83	2,037 93	2,114 00	5,172 84
Essex East	800 50	80 00	128 13	135 87	2,325 18	2,451 60	5,921 28
Essex South	499 50	65 50	65 16	115 46	1,330 50	1,405 80	3,481 92
Essex West	1,191 00	106 90	131 31	107 42	3,329 02	3,796 20	8,661 85
Fort William	718 00	81 90	99 96	162 72	1,677 65	1,508 90	4,249 13
Frontenac-Addington	527 00	56 00	66 27	164 58	1,141 00	1,493 00	3,447 85
Glengarry	312 50	71 90	44 45	78 44	738 65	879 10	2,125 04
Grenville-Dundas	626 00	80 80	63 88	200 10	1,457 43	1,876 90	4,305 11
Grey-Bruce	615 00	39 20	66 00	200 30	1,558 58	1,753 00	4,232 08
Grey North	718 00	19 50	97 26	150 22	1,501 96	2,149 85	4,636 79
Haldimand	373 00	52 00	63 70	119 93	966 64	1,037 40	2,612 67
Halton	428 00	30 90	58 07	122 61	1,258 50	1,197 90	3,095 98
Hamilton East	1,064 50	94 50	120 31	130 15	3,247 55	3,482 00	8,139 01
Hamilton West	883 00	78 00	104 76	116 45	2,593 85	2,968 00	6,744 06
Hastings-Peterborough	560 00	192 50	100 45	186 13	1,089 88	1,668 20	3,797 16
Hastings South	646 50	29 50	99 68	130 68	1,796 97	1,922 30	4,625 63
Huron North	455 50	.....	59 66	131 14	1,153 37	1,311 90	3,111 57
Huron-Perth	428 00	.....	64 91	143 02	973 06	1,223 40	2,832 39
Kenora-Rainy River	1,023 50	68 60	121 43	247 63	1,681 55	2,249 40	5,392 11
Kent	723 50	68 50	109 84	50 95	2,162 71	2,168 80	5,284 30
Kingston City	514 50	44 50	99 66	91 80	1,482 91	1,652 00	3,885 37
Lambton-Kent	763 50	66 80	70 70	182 04	1,480 93	2,154 00	4,717 97
Lambton West	597 00	70 90	89 83	92 01	1,489 72	1,779 90	4,119 36
Lanark	597 00	12 10	90 89	123 85	1,440 49	1,673 60	3,937 93
Leeds	613 50	25 80	93 39	141 04	1,506 45	1,815 00	4,195 18
Lincoln	873 50	36 50	83 33	130 50	2,795 51	2,649 10	6,568 44
London	1,070 00	95 00	131 37	116 43	3,004 85	3,590 00	8,007 65
Middlesex East	608 00	94 50	109 24	71 46	1,646 54	1,842 00	4,371 74
Middlesex West	444 50	36 20	62 86	126 08	989 87	1,272 10	2,931 61
Muskoka-Ontario	846 00	193 70	100 40	259 61	1,557 03	2,441 30	5,398 04
Nipissing No. 1	704 00	265 10	113 52	315 99	1,512 25	2,325 95	5,236 81
Nipissing No. 2	531 00	46 00	80 90	100 77	1,460 44	1,547 00	3,766 11

——	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Totals
ONTARIO—concluded	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nipissing No. 3	663 00	25 00	98 50	301 64	1,337 92	1,929 30	4,355 36
Norfolk	466 50	67 10	74 28	134 99	1,365 64	1,341 50	3,450 01
Northumberland	586 00	94 80	90 22	226 88	1,299 18	1,693 70	3,990 78
Ontario	701 50	56 50	79 45	138 72	2,252 77	2,099 80	5,328 74
Ottawa East	861 00	76 00	100 74	99 83	2,705 43	2,741 00	6,584 00
Ottawa West	1,521 00	136 00	139 53	99 82	4,456 20	4,823 00	11,175 55
Oxford	732 60	22 80	91 30	130 63	2,142 72	2,187 00	5,307 05
Parry Sound	712 50	129 90	95 13	212 28	1,379 01	2,042 40	4,571 22
Peel	483 00	13 50	75 05	93 67	1,408 77	1,341 00	3,414 99
Perth	846 00	43 80	120 48	201 42	2,040 66	2,547 58	5,799 94
Peterborough West	619 00	47 80	106 01	143 26	1,818 37	1,903 50	4,637 94
Port Arthur	905 00	217 15	94 72	366 85	1,919 77	2,303 60	5,807 09
Prescott	378 50	25 60	52 42	95 43	934 28	1,069 50	2,555 73
Prince Edward-Lennox	444 50	47 00	64 79	126 89	1,202 23	1,302 70	3,188 11
Renfrew North	433 50	100 50	75 71	115 89	1,128 31	1,286 80	3,140 71
Renfrew South	505 00	27 00	61 78	146 12	1,131 55	1,421 30	3,292 75
Russell	400 50	88 40	58 77	120 27	1,039 35	1,149 00	2,856 29
Simcoe East	615 00	19 20	98 01	207 76	1,417 26	1,788 20	4,145 43
Simcoe North	527 00	31 00	78 95	130 58	1,393 86	1,533 40	3,694 79
Stormont	542 00	16 50	92 91	90 08	1,519 80	1,725 60	3,986 89
Timiskaming	945 00	101 20	106 64	311 13	1,853 07	2,837 10	6,154 14
Victoria	657 50	4 00	84 77	164 90	1,407 07	1,862 90	4,181 14
Waterloo North	814 00	56 50	136 09	143 13	2,618 56	2,648 80	6,417 08
Waterloo South	599 50	22 10	99 94	151 13	1,750 10	1,807 00	4,429 77
Welland	870 00	93 00	127 80	193 70	.....	4,057 50	5,342 00
Wellington North	293 50	10 60	87 60	142 30	1,041 67	1,314 20	2,889 87
Wellington South	525 50	25 50	85 95	84 57	1,594 62	1,583 60	3,899 74
Wentworth	1,185 50	124 20	152 01	156 60	3,388 23	3,694 40	8,700 94
York East	1,185 50	105 50	128 23	134 81	3,810 16	3,873 20	9,237 40
York North	725 00	38 80	65 07	201 42	2,091 60	2,117 20	5,239 09
York South	738 50	105 50	114 13	95 35	.....	3,677 00	4,730 48
York West	998 50	88 50	119 11	135 54	2,978 32	3,222 00	7,541 97
City of Toronto							
Broadview	877 50	77 50	111 60	124 35	2,638 37	2,950 00	6,779 32
Danforth	657 50	57 50	120 20	98 61	1,981 49	2,217 00	5,132 30

Davenport	872 00	77 00	119 12	115 75	2,647 05	2,871 00	6,701 92
Eglinton	1,141 50	101 50	149 78	129 82	3,395 63	3,837 00	8,755 23
Greenwood	872 00	77 00	117 61	122 29	2,552 27	2,958 00	6,699 17
High Park	861 00	76 00	119 33	106 00	2,547 23	2,872 00	6,581 56
Parkdale	844 50	74 50	121 58	115 05	2,554 44	2,752 00	6,462 07
Rosedale	861 00	76 00	116 91	145 62	2,399 67	2,879 00	6,478 20
St. Paul's	1,279 00	114 00	129 29	133 55	3,240 91	4,144 00	9,040 75
Spadina	1,361 50	121 50	128 74	138 10	4,006 68	4,544 00	10,300 52
Trinity	872 00	77 00	118 54	99 65	2,651 39	2,885 00	6,703 58
	59,962 60	5,848 05	7,994 13	12,772 88	154,445 90	185,609 58	426,633 14
MANITOBA							
Brandon	697 00	24 00	195 50	188 30	1,581 66	2,013 80	4,700 26
Churchill	538 00	735 75	82 30	156 79	1,223 08	1,521 60	4,257 52
Dauphin	587 50	112 40	167 80	234 09	1,506 43	1,757 60	4,365 82
Lisgar	395 00	60 60	102 94	193 82	1,037 50	1,091 10	2,880 96
Macdonald	488 50	17 80	119 40	146 26	1,248 73	1,370 90	3,391 59
Marquette	543 50	.....	150 20	210 42	1,367 71	1,557 90	3,829 73
Neepawa	483 00	30 80	49 72	227 31	1,158 45	1,416 55	3,365 83
Portage la Prairie	448 50	21 40	127 53	140 30	1,102 22	1,227 70	3,067 65
Provencher	466 50	39 00	104 59	154 69	1,210 62	1,343 40	3,318 80
St. Boniface	487 00	51 80	128 24	110 80	1,385 80	1,474 40	3,638 04
Selkirk	900 50	33 40	199 51	329 70	2,054 03	2,381 40	5,898 54
Souris	373 00	16 40	94 95	127 16	878 89	1 083 00	2,573 40
Springfield	598 50	26 20	88 99	180 45	1,612 17	1,749 10	4,255 41
Winnipeg North	1,004 00	89 00	177 76	143 85	3,008 39	2,250 00	6,673 00
Winnipeg North Centre	943 50	83 50	198 98	169 61	2,884 98	2,416 00	6,696 57
Winnipeg South	866 50	76 50	186 02	128 20	2,558 99	2,250 00	6,066 21
Winnipeg South Centre	1,097 50	97 50	230 69	115 82	3,362 66	2,601 00	7,505 17
	10,918 00	1,516 05	2,405 12	2,957 57	29,182 31	29,505 45	76,484 50
SASKATCHEWAN							
Assiniboia	796 50	57 30	78 10	359 73	1 299 53	2 399 70	4,990 86
Humboldt	692 00	71 80	89 30	296 39	1,433 60	2,149 95	4,733 04
Kindersley	984 00	29 10	76 32	355 16	1,270 81	3,105 45	5,820 84
Lake Centre	555 00	104 90	67 97	228 33	1,325 54	2,249 00	4,530 74
Mackenzie	811 50	217 58	73 15	294 95	1,833 73	2,503 60	5,734 51
Maple Creek	1,253 00	117 80	79 72	368 21	1,501 05	3,928 85	7,248 63
Melfort	917 50	438 85	71 60	350 77	1,847 19	2,730 00	6,355 91

—	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Totals
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
SASKATCHEWAN—concluded							
Melville	888 50	53 20	92 85	261 69	1,611 67	2,775 35	5,683 26
Moose Jaw	905 00	236 50	98 00	185 72	1,644 24	2,803 70	5,873 16
North Battleford	1,126 50	1,552 42	80 08	439 40	1,771 78	3,516 20	8,486 38
Prince Albert	983 00	1,124 47	113 40	280 83	1,619 38	2,983 10	7,104 18
Qu'Appelle	756 00	.....	55 80	234 98	1,266 89	2,252 90	4,566 57
Regina City	800 50	70 50	119 30	101 05	2,420 54	2,624 00	6,135 89
Rosetown-Biggar	872 00	28 00	93 59	265 95	1,251 19	2,725 30	5,236 03
Rosthern	664 50	8 00	63 29	224 20	1,274 41	2,120 50	4,354 90
Saskatoon City	723 50	63 50	102 54	171 02	1,884 85	2,317 10	5,262 51
Swift Current	1,037 00	51 40	110 11	357 37	1,485 63	3,260 45	6,301 96
The Battlefords	1,000 00	269 25	101 74	314 43	1,575 36	3,094 35	6,355 13
Weyburn	850 00	44 00	103 53	269 54	1,341 19	2,600 50	5,208 76
Wood Mountain	1,133 00	101 70	102 60	360 43	1,348 37	3,138 35	6,184 45
Yorkton	861 00	.....	93 25	272 52	1,669 06	2,565 80	5,461 63
	18,610 00	4,640 27	1,866 24	5,992 67	32,676 01	57,844 15	121,629 34
ALBERTA							
Acadia	1,152 50	76 00	98 63	273 53	1,325 54	3,546 60	6,472 80
Athabaska	917 00	166 50	111 35	331 16	1,655 05	3,003 40	6,184 46
Battle River	1,027 50	20 90	82 42	374 68	1,506 85	3,188 12	6,200 47
Bow River	759 50	106 90	104 00	255 15	1,597 37	2,174 10	4,997 02
Calgary East	756 50	63 00	100 88	82 37	2,219 05	2,268 80	5,490 60
Calgary West	734 50	47 50	96 55	124 11	1,958 33	2,191 25	5,152 24
Camrose	978 00	38 00	72 32	281 44	1,563 02	3,032 55	5,965 33
Edmonton East	751 00	66 00	101 73	122 51	2,156 77	2,353 50	5,551 51
Edmonton West	690 50	51 00	98 70	118 19	2,111 89	2,074 40	5,144 68
Jasper-Edson	1,148 50	84 60	125 86	260 55	2,034 63	3,480 80	7,134 94
Lethbridge	619 00	24 30	115 24	124 96	1,448 87	1,782 70	4,115 07
Macleod	1,038 50	180 80	115 53	345 47	1,755 82	3,205 45	6,641 57
Medicine Hat	828 00	13 50	123 66	211 98	1,554 72	2,508 75	5,240 61
Peace River	982 00	1,216 55	126 68	340 88	1,754 31	3,135 65	7,556 07

Red Deer	934 00	73 40	78 25	318 07	1,764 33	2,790 50	5,958 55
Vegreville	763 50	30 20	95 04	238 65	1,551 25	2,309 90	4,988 54
Wetaskiwin	1,049 20	11 20	122 09	307 29	1,891 23	3,707 95	7,088 96
	15,129 70	2,270 35	1,768 93	4,110 99	29,849 03	46,754 42	99,883 42
BRITISH COLUMBIA							
Cariboo	1,180 50	607 40	122 16	505 42	1,473 48	3,055 00	6,943 96
Comox-Alberni	752 50	89 90	60 92	298 10	1,519 03	2,113 00	4,833 45
Fraser Valley	527 00	53 40	69 80	171 02	1,360 36	1,494 50	3,676 08
Kamloops	525 00	.....	98 30	153 63	1,226 60	2,417 60	4,421 13
Kootenay East	547 50	122 30	97 58	171 59	1,026 26	1,557 40	3,522 63
Kootenay West	802 00	56 40	130 06	353 09	1,526 93	2,285 40	5,153 88
Nanaimo	824 00	17 00	73 04	301 57	2,369 49	2,381 60	5,966 70
New Westminster	993 00	143 30	154 44	276 55	2,973 09	3,080 60	7,620 98
Skeena	693 75	295 00	104 84	355 04	1,098 61	1,960 10	4,507 34
Vancouver-Burrard	998 50	88 50	106 98	141 15	3,011 12	3,255 00	7,601 25
Vancouver Centre	1,081 00	96 00	142 66	108 30	2,931 70	3,587 00	7,946 66
Vancouver East	916 00	81 00	173 34	122 26	2,846 69	3,030 00	7,169 29
Vancouver North	971 00	350 82	139 39	314 99	2,693 49	2,832 10	7,301 79
Vancouver South	1,147 00	102 00	158 67	135 91	3,576 02	3,723 00	8,842 60
Victoria	883 00	78 00	148 01	111 88	2,619 57	2,889 00	6,729 46
Yale	692 00	137 50	117 01	342 12	1,819 32	1,971 20	5,079 15
	13,533 75	2,318 52	1,897 20	3,862 62	34,071 76	41 632 50	97,316 35
TERRITORIES							
Yukon	1,200 00	.....	45 00	169 25	956 60	660 00	3,030 85
Yellowknife, N.W.T.	.....	.....	.....	7 53	.....	.....	7 53
	1,200 00	.....	45 00	176 78	956 60	660 00	3,038 38

——	Services	Travel	Printing and Advertising	Sundries	Enumeration	Polling Station Accounts	Totals
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
SERVICE VOTING							
London	3,082 68	3,151 79		6,281 97			12,516 44
Newfoundland	1,647 00	1,048 15		271 32			2,966 47
Jamaica	2,732 00	903 53		276 75			3,912 28
Maritime Provinces	2,398 00	316 40		247 06			2,961 46
Ontario and Quebec	3,092 00	21 75		85 17			3,198 92
Manitoba, Saskatchewan, Alberta, Yukon	2,450 00	402 75		457 69			3,310 44
British Columbia	2,610 00	309 17		305 11			3,224 28
	18,011 68	6,153 54		7,925 07			32,090 29
GENERAL							
Auditor General's Office							37,367 57
Salaries, temporary employees	10,003 15						
Advertising by the Chief Plebiscite Officer			25,960 19				
Postage, stamped envelopes				967 38			
Rent of typewriters				436 85			
Office of the Chief Plebiscite Officer							77,719 02
Salaries	10,747 20						
Legal fees, C. E. Bothwell, $4,750 less $1,000 paid in 1941-42	3,750 00						
Printing and Stationery			61,479 98				
Communications				1,082 90			
Postage, express, freight				443 14			
Miscellaneous				215 80			
	24,500 35		87,440 17	3,146 07			115,086 59

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Non-Current:			
Expenditures in connection with the duties imposed on that Office by the National Registration			$ 5,475 00

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Candidates Election Deposits...		$ 2,000 00	$ 2,000 00	

COMMENTS

This account is operated by the Chief Electoral Officer to record the receipts and disbursements of election deposits. Each candidate for election is required to deposit $200 with the Receiver General at the time he announces his candidature. If he is successful or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown. Forfeited deposits are transferred to Revenue.

1942-43

PUBLIC ACCOUNTS

PART II

BB

CIVIL SERVICE COMMISSION

Details of

REVENUES AND EXPENDITURES

87551—8½

CIVIL SERVICE COMMISSION

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	426,737 37	Ordinary	98 01
War	446,138 28	Special Receipts	17 19
	$ 872,875 65		$ 115 20

REVENUES

Ordinary Revenue—	1942–43	1941–42
A Privileges, Licences and Permits (Dr.)	3 75	10 00
B Refunds of Expenditure	1 76	
C Miscellaneous	100 00	20 00
Total Ordinary	98 01	30 00
Special Receipts—		
D War Appropriation Acts	17 19	
Grand Total	$ 115 20	$ 30 00

Certified correct.

C. H. BLAND,
Chairman,
Civil Service Commission.

COMMENTS

A As the policy of requiring the deposit of examination fees has been discontinued, the debit is the result of the refunds of fees which had been credited in previous years.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	439,655 00	406,987 41	380,038 23
Continuing Statutory Provisions	19,749 96	19,749 96	18,999 96
	459,404 96	426,737 37	399,038 19
Allotted from the War Appropriation	458,500 00	446,138 28	235,733 66
Total	$ 917,904 96	$ 872,875 65	$ 634,771 85

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
BB–3	Stat.	Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S.	18,949 96	18,949 96	
BB–3	36	Salaries and Contingencies of the Commission	439,655 00	406,987 41	32,667 59
		SUPERANNUATION AND RETIREMENT BENEFITS			
BB–4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	800 00	800 00	
		Total Ordinary	459,404 96	426,737 37	32,667 59
		WAR			
BB–5		Supply of Personnel for War Services	443,500 00	432,964 58	10,535 42
BB–6		Payment of Minimum Rate Railway Fare in excess of $10.00 to stenographers and typists assigned to positions in Ottawa from outside points, P.C. 113/-5687 of July 2, 1942	15,000 00	13,173 70	1,826 30
		Total War	458,500 00	446,138 28	12,361 72
		Grand Total	$ 917,904 96	$ 872,875 65	$ 45,029 31

Salaries of Civil Service Commissioners, Civil Service Act, c. 22, R.S. ....$ 18,949 96

COMMENTS

Members of the Commission were paid at the following salary rates: C. H. Bland, $7,000; A. Potvin, $6,000; J. H. Stitt, $6,000; A. Thivierge, $6,000.

Charles H. Bland was re-appointed Chairman of the Civil Service Commission by P.C. 2089, March 15, 1943.

Adrien Potvin retired Sept. 1, 1942.

Arthur Thivierge was appointed a Commissioner by P.C. 1/7996, Sept. 4, 1942.

Vote 36 Salaries and Contingencies of the Commission 439,655 00

Expenditures 406,987 41

Lapsed .....$ 32,667 59

	Estimates details	Allotments authorized	Expenditures
A Salaries	352,440 00	345,440 00	334,991 79
B Cost of Living Bonus	22,215 00	29,215 00	27,963 95
C Cost of holding examinations	20,000 00	12,000 00	4,407 24
D Printing and Stationery	25,000 00	25,000 00	19,158 92
E Sundries including travelling expenses	20,000 00	28,000 00	20,465 51
	$ 439,655 00	$ 439,655 00	$ 406,987 41

COMMENTS

A E As of March 31, 1943, there were 236 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson, J. S.	$3,120 00	
Ashton, F. G.	2,400 00	
Boutin, N. R.	4,020 00	
Brown, G. A.	3,000 00	
Daley, S. J.	4,020 00	$828 10
Dumont, M. L.	2,400 00	
Farry, A.	2,400 00	
Field, H. H.	3,120 00	
Garrett, C. E.	4,020 00	
Gauthier, G. E.	2,640 00	
Gilchrist, G. H. (Oct. 31)	4,800 00	
Gosselin, R.	3,660 00	326 03
Guthrie, M. C.	3,000 00	
Hemsley, S. D.	3,120 00	
Holmes, C. P. H.	2,400 00	
Inglis, E. L.	2,400 00	
Jackson, G. T.	4,320 00	
Lefebvre, J. A. O.	3,360 00	352 20
Leger, R. W.	2,520 00	
McCann, G.	2,520 00	
McNaughton, H. R.	3,720 00	
Medland, C. R.	3,840 00	
Moffit, L. W.	3,480 00	486 30
Morgan, R.	4,020 00	
Munro, M.	2,760 00	
Murray, J. A.	2,520 00	
Nelson, S. G.	4,920 00	
Patterson, R. M.	2,400 00	
Powers, P. R.	2,880 00	660 97
Putman, C. V.	4,680 00	331 70
Reid, J. G.	3,000 00	
Saunders, E. E.	4,200 00	
Sibley, E. W.	2,400 00	
Siddall, J. J.	2,520 00	
Thivierge, A. (appointed Com'r Sept. 4)	4,020 00	
Treble, H. E.	2,760 00	
Walker, R. M.	3,000 00	
Walters, P. W.	3,120 00	
Watters, D. M.	2,520 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: R. J. Groves, $885.03; J. T. J. Lafortune, $367.86.

The following employees, whose salaries were paid from War Appropriation, received over $300 for travelling expenses: W. M. Grant, $676.79; E. N. Grantham, $429.87.

Four employees were receiving annual war duties supplements on March 31, or at date of separation (shown in brackets), as follows: D. B. Best, $300 (Feb. 4); R. K. Copeland, $240; F. O. O'Connor, $240; B. A. Southgate, $240.

C The cost of holding examinations amounted to $4,407.24. Fees of presiding and assisting examiners at $10 and $5 per day, respectively, were $2,937; fees for marking papers, $133.50; rental of examination halls, janitor service, etc., $1,336.74.

D Supplied by the King's Printer. Official publications cost $190.60; printing, $10,008.90 and stationery, $8,959.42.

E Travelling expenses amounted to $7,736.52.

Other expenses were $12,728.99. They consist of: advertising, $8,725.52; telephone and telegraph messages, $2,709.60; transportation of supplies, $413.78; and miscellaneous expenses, $880.09.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.$ 800 00

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Supply of Personnel for War Services.....	432,964 58	17 19	783,376 28
Payment of Minimum Rate Railway Fare in excess of $10.00 to stenographers and typists, assigned to positions in Ottawa, from outside points, P.C. 113/5687 of July 2, 1942.....	13,173 70		13,173 70
	$ 446,138 28	$ 17 19	$ 796,549 98

Allotment: Supply of Personnel for War Services..... 443,500 00
Expenditures 432,964 58

Lapsed .....$ 10,535 42

A classification of expenditures follows:

A	Salaries	296,813 77
B	Cost of Living Bonus.....	37,985 71
C	Cost of holding examinations.....	16,376 84
D	Printing and Stationery.....	22,161 50
E	Sundries including travelling expenses	59,626 76
		$ 432,964 58

COMMENTS

A B As of March 31, 1943, there were 332 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: E. D. Alexander, $2,520; H. N. Arnold, $2,520; J. R. A. Baril, $3,120; R. D. Boyd, $2,520; C. G. Bruce, $2,520; W. M. Grant, $2,520; E. N. Grantham, $3,120; C. W. Laidlaw, $2,520; R. K. Moore, $2,520; J. C. Rutledge, $2,520; E. E. Spencer, $3,120; N. A. Thompson, $2,820.

As of March 31, C. W. Laidlaw was receiving an annual war duties supplement of $900.

C The cost of holding examinations amounted to $16,376.84. Fees of presiding and assisting examiners at $10 and $5 per day, respectively, were $7,394.50; marking papers, $6,139.52; rental of examination halls, janitor service, etc., $2,842.82.

D Supplied by the King's Printer. Printing cost $6,691.90 and stationery $15,469.60.

E Travelling expenses amounted to $36,050.38. The following employees received travelling expenses over $300: T. H. Andre, $1,176.61; H. N. Arnold, $397.29; J. R. A. Baril, $1,138.49; D. B. Best, $407.28; N. R. Boutin, $781.19; R. D. Boyd, $1,609.80; J. C. Curry, $344.21; W. G. Doherty, $867.10; H. H. Field, $766.29; L. F. Furse, $377.65; R. Gosselin, $309.95; E. N. Grantham, $4,326.19 (see also under Vote 36); E. Guay, $1,106.32; H. M. Irwin, $477.06; G. T. Jackson, $474.27; W. C. Jones, $1,415.47; J. T. J. Lafortune, $701.35; C. W. Laidlaw, $322.21; J. A. O. Lefebvre, $1,843.13; C. J. Lochnan, $1,795.11; J. C. McCallum, $1,917.34; C. R. Medland, $385.87; J. R. Meredith, $1,232.91; L. W. Moffit, $2,064.48; R. K. Moore, $1,838.81; S. G. Nelson, $346.34; A. Paquet, $414.60; P. R. Powers, $381.06; C. V. Putman, $409.10; D. A. Riley, $615.35; L. E. Smith, $715.21; E. E. Spencer, $1,455.31.

Sundry expenses amounted to $23,576.38. They consist of: $8,866.26 for advertising; $11,667.08 for telegraph and telephone messages; $766.16 for transportation of supplies; and $2,276.88 for miscellaneous expenses.

Allotment: Payment of Minimum Rate Railway Fare in excess of $10.00 to stenographers and typists, assigned to positions in Ottawa, from outside points, P.C. 113/5687 of July 2, 1942		**15,000 00**
Expenditures		**13,173 70**
Lapsed	**$**	**1,826 30**

1942-43

PUBLIC ACCOUNTS

PART II

C

DEPARTMENT OF EXTERNAL AFFAIRS

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	1,093,938 87	Ordinary	352.161 68
War	453,966 61	Special Receipts	7,254 70
	$1,547,905 48		$ 359,416 38

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	(Dr.)	1,909 11
[20] Trust Funds		54 27
	(Dr.)$	1,854 84

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page C—15.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Privileges, Licences and Permits	346,971 16	637,657 10
Services and Service Fees	2,215 00	1,774 46
Refunds of Expenditure	2,975 52	1,350 27
Total Ordinary	352,161 68	640,781 83
Special Receipts—		
War Appropriation Acts	7,254 70	1,158 70
Grand Total	$ 359,416 38	$ 641,940 53

Details

Ordinary Revenue—

A Privileges, Licences and Permits:	
Passport Fees: Ottawa, $232,925.50; Moncton, $24,091; Vancouver, $35,868.93; Windsor, $64,267; Washington, $1,115.79; Buenos Aires, $25; Pretoria, $1.76; Rio de Janeiro, $30; total $358.324.98, less refunds, $11,435.82	346,889 16
Visa Fees: Ottawa, $56; Buenos Aires, $20; Rio de Janeiro, $6	82 00

Ordinary Revenue—*Concluded*	
B Services and Service Fees: Refund of fee paid to F. Hudd for representation on the Imperial Communications Advisory Committee	2,215 00
C Refunds of Expenditure, previous years: Offices abroad, $2,608.62; International Joint Commission, $268.40; Sundries, $98.50	2,975 52
Total Ordinary	352,161 68
Special Receipts—	
Refunds of Previous Year's War Expenditures:	
Payment by the Free French Government of expenses incurred in transfer of Governor of Tahiti and his party	7,254 70
Grand Total	$ 359,416 38

Certified correct.

N. A. ROBERTSON,
Under-Secretary of State for External Affairs.

COMMENTS

A P.C. 995 of February 13, 1941, cancelled all previous regulations and stipulated that passports would be valid for two years and renewable for four further periods of two years, and that the fees would be $3 upon issue and $1 for each renewal, effective April 1, 1941. To cope with the great demand for passports, as the result of regulations of the United States Government requiring every Canadian citizen to present one before being allowed to enter the United States, branch offices were maintained at Moncton, N.B., Windsor, Ont., and Vancouver, B.C. Effective February 15, 1943, the United States and the Canadian Governments agreed on a plan to exempt Canadian citizens and British subjects, legally resident in Canada, from the necessity of obtaining passports, for visits to the United States of not more than 29 days. In place of passport, a border crossing card is issued free of charge by United States Consular Offices in Canada. The branch passport offices were closed February 15, 1943, as they were no longer necessary under the new regulations. These new regulations and the fact that passports are valid for two years accounted for the decrease of $290,243.94 in the amount collected for passport fees in 1942-43.

The $2 visa fee is authorized by P.C. 1460 of April 30, 1921. No fees are collected in connection with persons passing through Canada from the United States.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	1,247,225 00	1,055,546 65	956,108 76
Continuing Statutory Provisions	37,831 45	37,831 45	39,677 26
Transferred from annual appropriations of the Department of Finance	560 77	560 77	23 40
	1,285,617 22	1,093,938 87	995,809 42
Allotted from the War Appropriation	579,906 90	453,966 61	374,642 83
Total	$1,865,524 12	$1,547,905 48	$1,370,452 25

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
C-5	37	Departmental Administration	238,455 00	231,273 08	7,181 92
	38\ 450/	Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments	777,965 00	606,279 26	171,685 74
C-9	39\ 414/	To provide for hospitality in connection with visitors from abroad	10,000 00	7,204 56	2,795 44
C-9	40	Expenses in connection with the negotiation of treaties	5,000 00	1,035 54	3,964 46
C-10	41	Grant to the League of Nations Society in Canada	3,000 00	3,000 00	
C-10	42	Grant to the International Red Cross Committee	10,000 00	10,000 00	
C-10	43	Amount required to meet loss on exchange	99,000 00	94,942 70	4,057 30
		CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS			
C-10	44	The expenses of the League of Nations for 1942—including Secretariat, International Labour Organization and Permanent Court of International Justice	97,500 00	97,463 07	36 93
C-10	45	Portion of Expenditure of the Imperial Economic Committee	1,575 00	1,573 44	1 56
C-11	46	Expenses of Wheat Advisory Committee for 1942, Canada's Assessment	1,955 00		1,955 00
C-11	415	Portion of Expenses of International Wheat Council	2,775 00	2,775 00	
		PENSIONS AND OTHER BENEFITS			
C-11	Stat.	Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938	4,999 92	4,999 92	
C-11	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	540 00	540 00	
		INTERNATIONAL JOINT COMMISSION			
C-11	Stat.	Salaries and expenses of the Commission, c. 28, 1911	32,291 53	32,291 53	
		GENERAL			
C-11	67	Unforeseen Expenses, $80,000; transfer	560 77	560 77	
		Total Ordinary	1,285,617 22	1,093,938 87	191,678 35

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR			
C–12		Departmental Administration and Passport Offices	264,487 46	258,162 44	6,325 02
C–13		Representation Abroad	111,250 00	89,661 32	21,588 68
C–13		Consular Services	4,912 54	4,912 54	
C–13		Canada-United States Permanent Joint Board on Defence	2,200 00	1,515 63	684 37
C–14		Evacuation of Staff from Abroad	13,200 00	3,855 25	9,344 75
C–14		Expenses in connection with the evacuation of Japanese Nationals from Canada	25,000 00	11,938 66	13,061 34
C–14		Evacuation of Offices Abroad	26,000 00	25,656 65	343 35
C–14		Canadian Section of the Joint Economic Committee	11,100 00	9,145 52	1,954 48
C–14		Expenses of Ottawa Air Training Conference	10,000 00	8,149 09	1,850 91
C–15		To provide for the purchase of the Booth property, Charlotte Street, Ottawa, in conformity with terms of P.C. 10012, November 3, 1942	61,756 90	31,756 90	30,000 00
C–15		To provide for payment of claims of Government employees who were stationed at posts abroad and who were compelled to leave behind all or part of their belongings when they left their posts in 1939 and 1940, (P.C. 6/1450 February 24, 1942)	50,000 00	9,212 61	40,787 39
		Total War	579,906 90	453,966 61	125,940 29
		Grand Total	$1,865,524 12	$1,547,905 48	$ 317,618 64

Vote 37 Departmental Administration 238,455 00

Expenditures 231,273 08

Lapsed ..... $ 7,181 92

		Estimates details	Allotments authorized	Expenditures
A	Salaries	158,500 00	155,850 00	154,752 23
B	Cost of Living Bonus	4,400 00	4,950 00	4,914 35
C	Printing and Stationery	11,500 00	11,500 00	9,171 45
D	Sundries	20,680 00	22,780 00	22,693 40
		195,080 00	*195,080 00*	*191,531 43*
	Passport Office			
E	Salaries	29,175 00	28,825 00	27,123 54
F	Cost of Living Bonus	2,600 00	2,950 00	2,929 65
G	Printing and Stationery	11,100 00	11,100 00	9,638 46
H	Sundries	500 00	500 00	50 00
		43,375 00	*43,375 00*	*39,741 65*
		$ 238,455 00	$ 238,455 00	$ 231,273 08

COMMENTS

A As of March 31, 1943, there were 59 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date.

	Salary rate		Salary rate
Robertson, N. A., Under Secretary of State for External Affairs	$10,000 00	McCloskey, K. A.	3,720 00
Beaudry, L.	6,960 00	McDonald, J. S.	6,000 00
Beaulieu, P. A.	2,520 00	McKenzie, M.	2,400 00
Boyce, J. F.	3,720 00	Measures, W. H.	3,900 00
Cadieux, M.	2,520 00	Menzies, A. R.	2,520 00
Collins, R.	2,520 00	Pearson, L. B.	6,240 00
Eberts, C. C.	2,520 00	Rae, S. F.	2,520 00
Gibson, J. A.	2,760 00	Read, J. E.	6,960 00
Hall, A. L.	2,400 00	Reid, E.	4,020 00
Hillborn, G. H.	2,520 00	Renaud, P. E.	4,580 00
Keenleyside, H. L.	6,000 00	Rive, A.	4,580 00
Leblanc, J. A.	3,000 00	Stone, T. A.	4,400 00
Leger, J.	2,520 00	Tremblay, P.	2,520 00
		Walker, J. R. M.	3,000 00

T. A. Stone was paid an annual war duties supplement of $680 from April 1 to December 31 when it was discontinued as his salary was increased from $3,720 to $4,400, effective January 1.

D Includes travelling expenses of Rt. Hon. W. L. Mackenzie King, $571.47; travelling and removal expenses, J. Chapdelaine, $249.65, Paul Reading, $386.59, H. H. Wrong, $423.19; newspapers and publications, $1,597.38; postage, $813.99; telegrams, cables and telephones, $15,542.05; taxis, cartage, express and freight, $563.16.

E As of March 31, 1943, there were 20 employees paid from this allotment. The following were paid annual salaries of $2,400 or over on that date: J. J. Connolly, $3,000; A. L. Cooper, $2,400.

Vote 38	**Representation Abroad—Including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments**	**677,965 00**
Vote 450	**(Supplementary Estimates)**	**100,000 00**
		777,965 00
	Expenditures	**606,279 26**
	Lapsed	**$ 171,685 74**

	Estimates details	Allotments authorized	Expenditures
Commonwealth—			
A London	160,430 00	160,430 00	151,784 88
B Canberra	32,760 00	37,760 00	36,568 67
C Wellington	29,640 00	24,640 00	19,600 83
D Pretoria	32,895 00	32,895 00	24,536 83
E Dublin	30,880 00	30,880 00	27,465 42
F St. John's, Nfld.	31,895 00	31,895 00	27,766 55
	318,500 00	*318,500 00*	*287,723 18*

	Estimates details	Allotments authorized	Expenditures
Foreign Countries—			
G Washington	118,575 00	118,575 00	117,368 44
H Buenos Aires and Chile	62,820 00	67,820 00	67,789 02
I Rio de Janeiro	52,760 00	62,760 00	56,762 40
J Paris, Brussels and The Hague	16,820 00	19,520 00	19,486 25
K Consular Services	8,880 00	8,880 00	5,684 26
L New offices which may be authorized	99,610 00	81,910 00	19,484 99
M Russia	50,000 00	50,000 00	20,699 61
N China	50,000 00	50,000 00	11,281 11
	459,465 00	*459,465 00*	*318,556 08*
	$ 777,965 00	$ 777,965 00	$ 606,279 26

COMMENTS

A As of March 31, 1943, there were 54 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: Rt. Hon. Vincent Massey, High Commissioner for Canada in the United Kingdom, $12,000, allowances, $26,700; P. M. Dearle, $3,000; G. R. Gotts, $2,400; G. Ignatieff, $2,520, allowance, $1,125; H. W. Kember, $2,400; E. J. MacLeod, $3,720; G. L. McLennan, $3,120; H. R. Patrick, $3,000; C. S. A. Ritchie, $3,420, allowance, $1,350; A. J. Spire, $2,400; A. Towler, $2,400. Total payments for salaries amounted to $84,868.58, including cost of living bonus on the same basis as bonus paid by the United Kingdom Government. Expenditures for newspapers and publications amounted to $972.42; postage, $2,620.55; printing and stationery supplies, $3,160.44; telegrams, cables and telephones, $28,210.26.

B As of March 31, 1943, there were 5 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: High Commissioner for Canada in Australia, Major-General Victor C. Odlum (appointed Canadian Minister to China, Nov. 5). $7,500 (paid to Nov. 30), allowance, $5,400 and car allowance, $2,250 (paid to Oct. 15); Hon. Thomas C. Davis (appointed Dec. 1 to succeed Major-General Odlum), $7,500, allowance, $5,850 and car allowance, $1,800 (paid from Jan. 1); E. B. Rogers, $2,760, allowance $1,530 and special allowance of $112.50 per month while acting as High Commissioner (Nov. 1 to Dec. 31). Major-General V. C. Odlum received $1,564.54 for travelling expenses and refunded $1,044.88 for rent paid on his behalf. A. J. Pick was paid $128.01 for removal expenses on transfer from St. John's, Newfoundland. Expenditures for rent of offices amounted to $1,623.89; telegrams, cables and telephones, $2,530.95; house furnishings, $2,959.79. Hon. Thomas C. Davis was paid $1,901.15 for travelling expenses.

C As of March 31, 1943, there were 3 employees paid from this allotment. W. A. Riddell, High Commissioner for Canada in New Zealand, was receiving on that date annual salary of $6,960, allowance, $4,950, and car allowance, $1,800. Expenditures for rent of offices amounted to $1,599.78; telegrams, cables and telephones, $892.38.

D As of March 31, 1943, there were 3 employees paid from this allotment. H. Laureys, High Commissioner for Canada in the Union of South Africa, was receiving on that date annual salary of $7,500, allowance, $4,950, car allowance, $1,800, and special allowance of $250 per month while resident in Cape Town; he also received $933.43 for travelling expenses. Rent of offices cost $2,026.29; cables and telegrams, $1,350.19.

E As of March 31, 1943, there were 5 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. D. Kearney, High Commissioner for Canada in Ireland, $7,500, allowance, $5,400, car allowance, $1,800; E. J. Garland, $3,540, allowance, $1,800. Expenditures for rent of offices, including fuel and light, amounted to $2,639.53; telegrams and telephones, $615.06.

F As of March 31, 1943, there were 5 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. J. Burchell, High Commissioner for Canada in Newfoundland, $7,500, allowance, $4,950, car allowance, $1,800; A. J. Pick, $2,520, allowance, $1,080 (paid to March 14). Cost of living bonus paid to

the clerical staff receiving less than $2,100 was increased from $10 to $25 per month from April 1. C. J. Burchell was paid $935.06 for travelling expenses. Expenditures for rent of offices with heat and light amounted to $1,479.75; telegrams and telephones, $1,565.76.

G As of March 31, 1943, there were 20 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: Hon. Leighton McCarthy, Envoy Extraordinary and Minister Plenipotentiary for Canada in the United States, $10,000, allowance, $10,150, and car allowance, $1,900; H. Allard, $3,420, allowance, $2,612.52; B. Carter, $2,580, allowance, $456; J. A. Chapdelaine, $2,760, allowance, $2,137.50 (paid to March 8, transferred to Ottawa); M. M. Mahoney, $6,480, allowance, $4,085; B. McGregor, $2,580, allowance, $399; P. Tremblay ($2,520 paid from Vote 37), allowance, $1,425 (paid from Feb. 16 on transfer from Ottawa); M. H. Wershof, $3,300 (paid from Jan. 1), allowance, $2,612.50 (paid from Dec. 17 on transfer from Ottawa); H. H. Wrong, $6,960, allowance, $4,275, (transferred to Ottawa from June 7).

Total payments for salaries and allowances amounted to $90,611.56, including cost of living bonus of $15 per month paid to clerical staff receiving less than $2,580. The amount of $214.33 was paid for removal expenses of L. B. Pearson and family; $473.94 for M. Wershof and $1,412.97 was paid to E. B. Rogers for travel and removal expenses. Expenditures for fuel and light amounted to $3,409.01; printing and stationery supplies, $3,605.13, telegrams and telephones, $3,617.20; legation maintenance, $4,600.68; exchange on United States expenditures, $2,911.02.

H As of March 31, 1943, there were 9 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: Hon. W. A. Turgeon, Envoy Extraordinary and Minister Plenipotentiary for Canada in the Argentine Republic and Republic of Chile, $10,000, allowance, $9,500 and car allowance, $2,850; K. P. Kirkwood, $4,580, allowance, $2,565; G. Sicotte, $2,520, allowance, $1,425. In Buenos Aires, $551.70 was paid for travelling expenses of Hon. W. A. Turgeon and K. P. Kirkwood to Chile; $2,019.43 for rent of office; $3,801.28 for rent of furnished house for Minister, and $2,504.49 for telegrams and cables. On November 5, 1942, W. F. Chipman was appointed Minister to Chile to succeed the Hon. W. P. A. Turgeon, at a salary of $10,000 (paid from Jan. 1), allowance, $9,500 and car allowance, $2,850 (paid from Feb. 27). Jules Leger was appointed third Secretary at a salary of $2,520 (paid from Vote 37) and allowance of $2,612.50 (paid from March 9). The amount of $4,796.09 was paid for furnishings for the Chile Legation and $1,484.05 for office furnishings. Travelling and removal expenses of Mr. and Mrs. W. F. Chipman and family amounted to $2,467.11 and of Mr. and Mrs. J. Leger and family to $3,027.78. Hotel expenses in Santiago from date of arrival (Feb. 26) amounting to $575.44 were paid for Mr. and Mrs. W. F. Chipman and family, and $300.83 (from Feb. 23) for Mr. and Mrs. J. Leger and family.

I As of March 31, 1943, there were 8 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date; J. Desy, Envoy Extraordinary and Minister Plenipotentiary for Canada in Brazil, $8,720, allowance, $9,500, and car allowance, $2,850; R. A. Ford, $2,520, allowance, $1,197.40; L. Mayrand, $3,420, allowance, $2,327.40. Expenditures for rent of house for Minister amounted to $2,019.60; rent of offices, including fuel and light, $2,686.03; stationery and office furnishings, $5,116.98; telegrams, cables and telephones, $6,398.79.

J As of March 31, 1943, there were 4 employees paid from this allotment. Those receiving $2,400 or over on that date were: Brigadier G. P. Vanier who was re-appointed Minister to Czechoslovakia, Greece, Norway, Poland, Yugoslavia and also Minister to Belgium and the Netherlands in the United Kingdom at a salary of $8,720 (from Jan. 1); P. Dupuy, $4,940, allowance, $3,960; C. C. Eberts appointed third Secretary ($2,520 paid from Vote 37), allowance, $1,575 (paid from March 25). Expenditures for rent of offices, including light and telephones, amounted to $2,287.35. Travelling expenses of Brigadier G. P. Vanier amounted to $1,053.10; C. C. Eberts received a travel advance of $100 (not yet accounted for) and was paid $291.17 for removal expenses.

K As of March 31, 1943, there was 1 employee paid from this allotment. M. J. Dunbar, Vice Consul in Greenland, was paid $2,000 salary and an allowance of $500 per annum to November 30. A. E. Porsild, Assistant Consul, whose salary was paid by the Department of Mines and Resources, was paid an allowance of $500 per annum from July 12. The amount of $1,646.13 was paid for coal, groceries, hardware supplies, furniture, etc., for the consulate.

L As no amount was included in the 1942-43 estimates for the Canadian Legation in Tokyo and as the Canadian officials and staff were still in Tokyo until July, 1942, their salaries and allowances amounting to $16,977.60 were paid from this allotment. E. D. McGreer was paid salary $4,940, allowances, $3,510 and $1,350; H. F. Feaver, salary, $3,420, allowance, $1,350; E. H. Norman, salary $2,520, allowance, $1,575. Allowances were paid only to June 30. As Canadian funds were frozen in Japan from August, 1941, moneys for the running expenses of the office were advanced by E. D. McGreer and H. F. Feaver from September, 1941, until June, 1942. On their return to Ottawa late in September, 1942, with all statements of expenditure for this period, they were repaid the sum of $6,712.68. Expenditures for the period September, 1941, to June, 1942, included: $1,603.44 for telegrams and cables; $3,325.92 for salaries and bonus on dismissal of the Japanese staff due to the war; $520 was advanced to the Argentine Charge d'Affaires; and $2,314 was left with the Swiss Minister in Tokyo.

M As of March 31, 1943, there were 4 employees paid from this allotment. On November 5, 1942, L. D. Wilgress was appointed Canadian Minister to the Union of Soviet Socialist Republics at a salary of $10,000 per annum (paid from Jan. 1), allowance, $9,500 (paid from Mar. 6), and car allowance, $2,850 (paid from Mar. 6), R. M. Macdonell was transferred from the Canadian Legation, Washington, as from January 1, at a salary of $4,400, allowance, $2,707.50 (paid from Mar. 6). J. A. McCordick was appointed as third Secretary at a salary of $2,520 per annum from January 1, allowance, $1,567.50 (paid from Mar. 20); Arnold C. Smith as third Secretary at a salary of $2,520 (effective Dec. 1), allowance, $1,805 (paid from Mar. 20). In addition to the basic living and representation allowance, a supplementary allowance at the rate of $650 per annum was paid R. M. Macdonnell, J. A. McCordick and A. C. Smith (P.C. 23/11742 of Dec. 30, 1942). The sum of $6,061.67 was advanced for travel of which $5,324.48 has not yet been accounted for. Other expenditures were $1,206.04 for office furnishings; $3,811.82 for residence furnishings; $1,074.34 for printing and stationery. Removal expenses of R. M. Macdonnell from Washington amounted to $982.92.

N As of March 31, 1943, there were 3 employees paid from this allotment. On November 5, 1942, Major General Victor W. Odlum was appointed Canadian Minister to China at a salary of $10,000 per annum (paid from Dec. 1). George S. Patterson was temporarily appointed Counsellor of the Legation at a salary of $6,000 per annum (paid from Feb. 1). Advances for travelling expenses amounted to $5,868.88, of which $4,111.63 has not been accounted for. Expenditures for residence furnishings amounted to $324.07.

Vote 39	**To provide for hospitality in connection with visitors from abroad**	**5,000 00**
Vote 414	**(Further Supplementary Estimates)**	**5,000 00**
		10,000 00
	Expenditures	**7,204 56**
	Lapsed	**$ 2,795 44**

Vote 40	**Expenses in connection with the negotiation of treaties**	**5,000 00**
	Expenditures	**1,035 54**
	Lapsed	**$ 3,964 46**

COMMENTS

Expenditures were travelling expenses of C. P. Wilson (Department of Trade and Commerce), $524.03; printing and stationery, $511.51.

Vote 41	**Grant to the League of Nations Society in Canada**	**3,000 00**
	Expenditures	**$ 3,000 00**

COMMENTS

Payment of this grant was made to the Society in August.

Vote 42	**Grant to the International Red Cross Committee**	**10,000 00**
	Expenditures	**$ 10,000 00**

COMMENTS

Payment of this grant was made to the Committee in August.

Vote 43	**Amount required to meet loss on exchange**	**99,000 00**
	Expenditures	**94,942 70**
	Lapsed	**$ 4,057 30**

COMMENTS

Loss on exchange on Canada's contribution to the League of Nations for 1942, of 713,962 Swiss francs amounted to $86,792.67.

Payments to cover loss on exchange on salaries and allowances of government employees in the United States, where the Canadian dollar is depreciated by more than ten per cent (P.C. 8/608 of March 24, 1938), amounted to $8,150.03.

CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS

Vote 44	**The expenses of the League of Nations for 1942, including Secretariat, International Labour Organization and Permanent Court of International Justice**	**97,500 00**
	Expenditures	**97,463 07**
	Lapsed	**$ 36 93**

COMMENTS

Canada's contribution for the year 1942 was 713,962 Swiss francs.

Vote 45	**Portion of Expenditure of the Imperial Economic Committee**	**1,575 00**
	Expenditures	**1,573 44**
	Lapsed	**$ 1 56**

COMMENTS

Contribution to the Imperial Economic Committee was £352.

Vote 46	**Expenses of Wheat Advisory Committee for 1942, Canada's Assessment**	**1,955 00**
	Expenditures	**nil**
	Lapsed	**$ 1,955 00**

Vote 415	**Portion of expenses of International Wheat Council**	**2,775 00**
	Expenditures	**$ 2,775 00**

COMMENTS

By arrangement between the Governments of Argentine, Australia, the United Kingdom, the United States and Canada, an International Wheat Council was set up to deal with the marketing of wheat. Under terms of agreement each Government undertook to pay one-fifth of expenses incurred by the Council.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act, No. 4, c. 54, 1938 **$ 4,999 92**

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. **$ 540 00**

INTERNATIONAL JOINT COMMISSION

Salaries and expenses of the Commission, c. 28, 1911 **$ 32,291 53**

COMMENTS

As of March 31, 1943, salaries were paid to 2 Commissioners and 3 employees. The following were receiving annual salaries of $2,400 or over on that date: Hon. Charles Stewart, chairman, $7,500; Hon. J. E. Perrault, commissioner, $7,500; L. J. Burpee, secretary, $4,620.

Travelling expenses in excess of $300 were paid to: L. J. Burpee, $903.77; Hon. J. E. Perrault, $413.01; Hon. Chas. Stewart, $959.66; E. M. Sutherland, $500.58.

The Department of Public Works was paid $3,942.71 for rent of offices, and $93.32 for telephone service. Expenditure for reporting hearings was $425.

GENERAL

Vote 67 Unforeseen expenses, $80,000; transfer **$ 560 77**

COMMENTS

Expenditures incurred in connection with the funeral of the late Hon. J. Pierrepont Moffat, United States Minister to Canada, in January.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Departmental Administration and Passport Offices	258,162 44		701,279 18
Representation Abroad	89,661 32		190,460 95
Consular Services	4,912 54		12,101 17
Canada-United States Permanent Joint Board on Defence	1,515 63		6,507 04
Evacuation of Staff from Abroad	3,855 25		10,265 04
Expenses in connection with the evacuation of Japanese Nationals from Canada	11,938 66		11,938 66
Evacuation of Offices Abroad	25,656 65		64,514 63
Canadian Section of the Joint Economic Committee	9,145 52		24,953 98
Expenses of Ottawa Air Training Conference	8,149 09		8,149 09
To provide for the purchase of the Booth property, Charlotte Street, Ottawa, in conformity with terms of P.C. 10012, November 3, 1942	31,756 90		31,756 90
To provide for payment of claims of Government employees who were stationed at posts abroad and who were compelled to leave behind all or part of their belongings when they left their posts in 1939 and 1940, (P.C. 6/1450 of Feb. 24, 1942)	9,212 61		16,862 61
Non-Current:			
Expenses in connection with the visit of the Right Hon. Winston Churchill, 1941-42			4,017 94
Establishment of new offices abroad			44,583 98
Repatriating members of crews of French vessels		7,254 70	75,514 35
Transportation and expenses of Canadian Delegation to London, England			7,172 07
Visit of the Hon. J. G. Gardiner, Minister of Agriculture and National War Services, and party to London, England			6,149 06
	$ 453,966 61	$ 7,254 70	$1,216,226 65

Allotment: Departmental Administration and Passport Offices		**264,487 46**
Expenditures		**258,162 44**
Lapsed	**$**	**6,325 02**

COMMENTS

As of March 31, 1943, there were 96 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: H. F. Angus, $6,300; J. J. Deutsch, $4,000; G. P. Glazebrook, $5,000; J. W. Holmes, $2,520; L. Miles, $2,400; R. G. Riddell, $3,240; S. M. Scott, $4,500.

Travelling expenses were $6,981.95 and the following received $300 or over: Rt. Hon. W. L. Mackenzie King, $530.97; J. E. Handy, $341.27; J. E. Read, $886.48; A. Rive, $314.70; S. M. Scott, $362.61; T. A. Stone, $646.78; C. A. Vining, $775.78; H. H. Wrong, $414.96.

Rental and other charges on teletype machines, including Canadian Press News Service, amounted to $19,511.72; printing and stationery supplies, $34,875.42; telegrams and telephones, $34,796.85.

Allotment: Representation Aboard	**111,250 00**
Expenditures	**89,661 32**
Lapsed	**$ 21,588 68**

COMMENTS

An amount of $77,555.12 was used for war expenditures in Washington, D.C. As of March 31, 1943, there were 11 employees with salaries and allowances totalling $30,746.58, one receiving an annual salary of $2,400 or over on that date, G. L. Magann, $6,000, allowance $2,707.50. An allowance of $33.25 per month each was paid to 10 members of the Veterans Guard of Canada to January 31. Travelling expenses amounted to $1,726.83, including $296.13 for removal and travelling expenses of G. L. Magann. Expenditures for printing and stationery supplies amounted to $4,467.06; rent, fuel and light, $16,826.27; telegraph and telephones, $11,015.13. Exchange on U.S. expenditures amounted to $4,792.72.

An amount of $9,871.17 was used for war expenditures in London, England. As of March 31, 1943, there were 2 employees, one receiving an annual salary of $2,400 or over on that date, D. M. Johnson, $3,800, allowance $1,350.

The sum of $669.35 was paid to H. Laureys, High Commissioner for Canada in the Union of South Africa, his special allowance while attending parliamentary sessions in Cape Town, paid from Vote 38, being supplemented by a war allowance at rate of $250 per month. Travelling expenses for P. Dupuy amounted to $946.78.

Allotment: Consular Services	**4,912 54**
Expenditures	**$ 4,912 54**

COMMENTS

C. C. Eberts, Acting Consul, St. Pierre and Miquelon, was paid an annual salary of $2,520, and allowance of $450 to February 18, 1943, the date he was transferred to Ottawa. The sum of $426.42 was paid for his removal expenses. Lt. Ffolkes Jemmett was appointed Acting Consul and Naval Liaison Officer December 5, 1942, but was paid by the Department of National Defence. An amount of $679.28 was paid for his travelling and removal expenses.

Allotment: Canada-United States Permanent Joint Board on Defence	**2,200 00**
Expenditures	**1,515 63**
Lapsed	**$ 684 37**

COMMENTS

Travelling and delegation expenses of the members of the Canadian Section of the Board were paid to the following: Colonel O. M. Biggar, chairman, $420.10 and H. L. Keenleyside, secretary, $897.65.

Allotment: Evacuation of Staff from Abroad	**13,200 00**
Expenditures	**3,855 25**
Lapsed	**$ 9,344 75**

COMMENTS

Payments were made as follows: R. E. Collins, $11.56; H. F. Feaver, $99.82; R. Martin, $169.35; M. E. McFarlane, $91.77; E. D. McGreer, $3,171.08; A. R. Menzies, $15; E. H. Norman, $238.61; and $58.06 for cartage and freight on silverware, etc., brought from Tokyo.

Allotment: Expenses in connection with the evacuation of Japanese Nationals from Canada	**25,000 00**
Expenditures	**11,938 66**
Lapsed	**$ 13,061 34**

COMMENTS

Expenditures were railway transportation, $7,589.45; baggage, $149.71; hotel accommodation, $4,199.50 for the Japanese Consular and Legation staffs at Vancouver, Ottawa and Montreal.

Allotment: Evacuation of Offices Abroad	**26,000 00**
Expenditures	**25,656 65**
Lapsed	**$ 343 35**

COMMENTS

Expenditures were for rent and upkeep of quarters in the country maintained in view of the possible necessity of evacuating the office from London; the rent and upkeep of suitable alternative office accommodation in London in case Canada House should be made uninhabitable by bombing; and rent of air raid shelter, supplies, etc.

Allotment: Canadian Section of the Joint Economic Committee	**11,100 00**
Expenditures	**9,145 52**
Lapsed	**$ 1,954 48**

COMMENTS

As of March 31, 1943, there were 3 employees paid from this allotment, with salaries and bonus totalling $7,311.48. One employee received $2,400 or over: J. R. Baldwin, $3,600. Travelling expenses of members of Canadian Section amounted to $1,565.13.

Allotment: Expenses of Ottawa Air Training Conference	**10,000 00**
Expenditures	**8,149 09**
Lapsed	**$ 1,850 91**

COMMENTS

The expenditures include payment of $1,091.97 for printing and supplies and $5,430.64 for hotel and entertainment expenses.

Allotment: To provide for the purchase of the Booth property, Charlotte Street, Ottawa, in conformity with terms of P.C. 10012, November 3, 1942	**61,756 90**
Expenditures	**31,756 90**
Lapsed	**$ 30,000 00**

COMMENTS

Payments authorized by P.C. 10012, November 3, 1942, were $60,000 for property; $64.47 for solicitor's costs; and $1,692.43 to Capital Storage Company for crating and transferring contents of Booth house. Under agreement approved by P.C. 10012, the Booth property was sold to the Soviet Government by the Dominion Government for $60,000 of which $30,000 was to be paid on or before possession and the balance on November 1, 1943, without interest.

Allotment: To provide for payment of claims of Government employees who were stationed at posts abroad and who were compelled to leave behind all or part of their belongings when they left their posts in 1939 and 1940, (P.C. 6/1450, February 24, 1942)	**50,000 00**
Expenditures	**9,212 61**
Lapsed	**$ 40,787 39**

COMMENTS

Payments as interim compensation pending final settlement of claims for property and effects lost or abandoned on enemy occupation of France and Belgium, May and June, 1940, were made as follows: L. Chopin, $271.65; P. Dupuy, $876.20; K. P. Kirkwood, $659.20; N. W. McKinley, $167.95; Oliver Park, $283.34; D. C. U. Simson, $656.20; Brigadier G. P. Vanier, $1,641.62; H. H. Wrong, $643.75.

The amount of $600 was paid to A. Rive as interim compensation pending final settlement of claim for clothing, property and effects lost or abandoned when he left Switzerland; $1,213.25 to H. H. Wrong, formerly Permanent Delegate of Canada to League of Nations, Geneva, for storage and insurance charges for the period from October, 1939, to September, 1943; $2,004.27 to L. Mayrand as compensation for damage by bombing to furniture and effects in London. The sum of $178.80 was paid to the Department of National Defence for repayment to D. C. U. Simson (Paris) for clothing replacement.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Afghan Students	1,909 11		1,909 11	
B *I'm Alone* Case	25,000 00			25,000 00
	$ 26,909 11		$ 1,909 11	$ 25,000 00

COMMENTS

A In March, 1940, the Afghan Government sent two students of the Afghan police force to Canada for training with the Royal Canadian Mounted Police. The students received a maintenance allowance of £16 per month and £33 per year for clothes. This money was

deposited quarterly in the Bank of Montreal, London, England, to the credit of the Receiver General for the Department of External Affairs. Accounts from the Royal Canadian Mounted Police for allowances, meals and lodgings for the students were paid by the Department of External Affairs.

B The United States Government paid the Dominion Government the sum of $50,666.50, awarded by a joint arbitration Commission appointed by the two Governments, for damages for the sinking of the Canadian schooner *I'm Alone* by the United States Coast Guard. Awards to claimants have been paid. The balance of $25,000, representing an award to amend the wrong, remains in this account.

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[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Empress of Ireland Relief Fund	$ 811 02	$ 4,209 24	$ 4,154 97	$ 865 29

COMMENTS

This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Receipts are deposited in the Bank of Montreal, London, England, by the Public Trustee of the Fund for disbursement to beneficiaries in Canada and United States by the Department of External Affairs, the agent in Canada for the Trustee.

1942-43

PUBLIC ACCOUNTS

PART II

CC

DEPARTMENT OF FINANCE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—9

DEPARTMENT OF FINANCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	348,521,395 81	Ordinary	54,362,963 30
War	1,084,662,777 39	Special Receipts ...	6,939,059 85
Write-down of Active Assets to Consolidated Fund	25,007,355 00		
	$ 1,458,191,528 20		$ 61,302,023 15

Receipts and Disbursements—Trust and Special Accounts

[2] Special Deposits ..Cr.	201,563 37	[13] Funded Debt and Treasury Bills, unmatured:	
[5] Foreign Exchange Control Board—Advance Cr.	325,000,000 00	(*a*) Payable in Canada.	2,050,939,374 05
[6] Loans and Advances—		(*b*) Payable in London Dr.	2,725,244 51
(*b*) Canadian Farm Loan Board — Advances and Capital Stock .....Cr.	2,507,355 00	(*c*) Payable in New York Dr.	20,000,000 00
(*f*) Dominion and National Housing Acts	238,896 97	[14] Floating Debt	
(*g*) Foreign Governments	917,159 16	(*a*) Funded Debt Matured and outstanding	13,763,165 45
(*h*) Government of the United Kingdom—The War Appropriation (United Kingdom Financing) Act 1942....	700,000,000 00	(*b*) Stock payable on demand .....Dr.	1,000 00
(*i*) Municipal Improvements Assistance Act .....Cr.	235,544 21	(*c*) Interest Due and Outstanding	5,526,170 20
(*l*) Housing Loans, O.C. of Dec. 3, 1918 and amendments thereto..Cr.	93,500 00	(*d*) Outstanding cheques	37,973,481 50
(*m*) Unemployment Relief Loans.....Cr.	499,416 79	[15] Bank Circulation Redemption Fund..Dr.	462,141 31
(*n*) Alberta — Subsidy Overpayment ..Cr.	68,750 00	[19] Insurance and Superannuation Funds....	5,745,960 61
(*o*) Saskatchewan Power Commission ..... Cr.	3,840 00	[20] Trust Funds.....	7,459,738 96
	697,747,650 13	[21] Contingent and Special Funds	13,380,141 73

(q) Less—Reserve for possible losses on ultimate realization of active loans and advances .....Cr.	25,000,000 00	
	672,747,650 13	
[8] Unamortized Discount and Commission on Loans	19,383,368 05	
[9] Miscellaneous Current Accounts	23,683,585 97	
	$ 390,613,040 78	$ 2,111,599,646 68

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page CC-59.

GENERAL COMMENTS

There are six appendices to this report as follows:—

No. 1 Return on Investments, page CC—76.
No. 2 Interest on Public Debt, page CC—78.
No. 3 Servicing of Public Debt, page CC—82.
No. 4 Loan Flotation Charges, page CC—83.
No. 5 Subsidy Accounts, page CC—85.
No. 6 Government-owned Companies, page CC—91.

REVENUES

Summary

	1942–43	1941–42
Ordinary Revenue—		
Tax Revenue:		
Chartered Banks—Note Circulation Tax	664,653 63	786,482 59
Insurance Companies—Tax on Net Premiums	10,893,465 15	1,148,207 01
Trust and Loan Companies—Tax on Interest and Income		158 71
Non Tax Revenue:		
Return on Investments	36,307,955 05	24,430,096 47
Bullion and Coinage	5,883,514 58	4,767,481 35
Privileges, Licences and Permits	2,875 59	10,054 77
Proceeds from Sales	4,804 64	3,402 39
Services and Service Fees	90,717 36	30,510 97
Premium, Discount and Exchange	394,879 94	11,855,510 31
Refunds of Expenditure	8,125 01	37,418 52
Miscellaneous	111,972 35	4,905 18
Total Ordinary	54,362,963 30	43,074,228 27
Special Receipts—		
War Appropriation Acts	2,713 95	51 80
War Donations	274,771 17	458,583 82
Special Donations for the relief of those in distress	1,431 40	522 90
Canadian Wheat Board—Reduction in Reserve Account	6,660,143 33	
Grand Total	$ 61,302,023 15	$ 43,533,386 79

Details

Ordinary Revenue—		
A	Chartered Banks—Note Circulation Tax	664,653 63
B	Insurance Companies—Tax on Net Premiums	10,893,465 15
C	Return on Investments: For details see Appendix No. 1 to this section, page CC—76.	36,307,955 05
D	Bullion and Coinage: Gain on operations at the Dominion Assay Office, $8,963.41; Royal Canadian Mint charges for refining gold, $182,904.71; gain in silver bullion and coinage accounts, $3,244,777.69; gain in bronze and tombac coinage, $1,084,496.27; gain in nickel coinage, $188,940.45; gain in refining gold, $89,204.32; mint handling charges (net), $1,084,227.73	5,883,514 58
E	Privileges, Licences and Permits: Licence fees collected from coal and hide dealers by the Wartime Prices and Trade Board	2,875 59
F	Proceeds from Sales: Salvaged material, $3,383.94; publications, $1,420.70	4,804 64
G	Services and Service Fees: Bond transfer fees, $50,145.36; repayment by the chartered banks of bank inspection expenses for the calendar year 1942, $24,584.69; Royal Canadian Mint, assays, etc., $14,260.81; Bank Act fees, $1,726.50	90,717 36
H	Premium, Discount and Exchange: For details see Contingent and Special Funds under Trust and Special Accounts further on in this section	394,879 94
I	Refunds of Previous Years' Expenditure: Net balance of unpaid letter of credit cheques, $6,516.60; sundry items, $1,608.41	8,125 01
J	Miscellaneous: Conscience money, $502; confiscated money, $2,108.56; fines and forfeitures, $103,709.14, including $100,325.81 for violations of Wartime Prices and Trade Board price ceiling and rental regulations; difference between amounts contributed by citizens and business houses in the City of Toronto for war savings campaign expenses conducted there, and actual expenses, $4,915.76; sundry items, $736.89	111,972 35
	Total Ordinary	54,362,963 30
Special Receipts—		
K	War Appropriation Acts: Refunds of previous years' war expenditures	2,713 95
L	War Donations	274,771 17
M	Special Donations for relief of those in distress	1,431 40
N	Canadian Wheat Board—Reduction in Reserve Account	6,660,143 33
	Grand Total	$ 61,302,023 15

Certified correct.

W. C. CLARK.
Deputy Minister of Finance.

COMMENTS

A The Chartered Bank Note Circulation Tax is collected under the authority of Part I of the Special War Revenue Act, c. 179, R.S. and amendments, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes of each bank in circulation.

B Part III of the Special War Revenue Act, c. 179, R.S., as amended, levies a tax on net insurance premiums received by companies authorized under the laws of the Dominion or any Province thereof of (*a*) 2 per cent on net premiums of companies, other than a mutual company, not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (*b*) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (*c*) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every

exchange. The tax does not apply to marine insurance. Under the same authority, a tax of 10 per cent is levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of the Dominion or any Province thereof. For the fiscal year 1942-43, taxes on premiums of licensed companies amounted to $10,878,858.83, and taxes on unauthorized insurance to $14,606.32. The increase in revenue from this source for the year 1942-43 over that for 1941-42 is due to increase in tax percentages effective for the calendar year 1941 and each calendar year thereafter by amendment to the Special War Revenue Act, c. 32, 1942-43, which was enacted consequent upon the Provinces vacating certain tax fields under the provisions of the Dominion-Provincial Taxation Agreement Act, 1942.

G Bank Act fees are collected pursuant to Section 88 of the Bank Act, c. 24, 1934.

N Reduction in Reserve Account (see Contingent and Special Funds under Trust and Special Accounts further on in this section) consequent upon an improvement in the balance sheet position of the Canadian Wheat Board based on calculations as at July 31, 1942, over calculations made as at July 31, 1941.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts.....	8,298,245 48	6,316,286 33	31,407,249 99
Continuing Statutory Provisions.....	367,212,464 48	367,212,464 48	242,139,322 07
	375,510,709 96	373,528,750 81	273,546,572 06
Allotted from the War Appropriation..	*117,827,342 64	84,662,777 39	16,725,076 21
War Appropriation (United Kingdom Financing) Act 1942.....	1,000,000,000 00	1,000,000,000 00	
Total	$1,493,338,052 60	$1,458,191,528 20	$290,271,648 27

*Includes provision of $31,581,780.61 for advances to Government-owned companies, see page CC—54.

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
CC-12	Stat.	Salary of Minister—Salaries Act, c. 182, R.S.....	10,000 00	10,000 00	
CC-12	Stat.	Motor car allowance to Minister — Appropriation Act No. 5, c. 61, 1931...	2,000 00	2,000 00	
CC-12	47 66	Departmental Administration	439,205 83	435,134 27	4,071 56
CC-13	48	Bank Inspection (Inspector General of Banks' Office).	27,042 00	24,599 31	2,442 69
CC-14	49 451 416	Royal Canadian Mint, including the Dominion of Canada Assay Office.....	493,892 00	443,804 56	50,087 44
CC-15	Stat.	Retirement Benefits—Royal Canadian Mint Act, c. 48, 1931.....	7,224 41	7,224 41	
			979,364 24	*922,762 55*	*56,601 69*

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		HOUSING BRANCH			
CC-15	50	National Housing Act, Administration	87,946 00	78,283 01	9,662 99
CC-16	452	To provide for advances under the National Housing Act, not exceeding with the advance made jointly by an approved lending institution Three Thousand Two Hundred Dollars in respect of any one house, for the construction of houses where the Minister of Finance is satisfied that permanent houses can be constructed to relieve a serious housing shortage without threatening to create a post-war surplus, and that because of the types of building materials used and the use of building lots already serviced by local improvements, a saving in labour and essential war materials can be effected through the construction of permanent homes rather than of temporary wartime housing accommodation, and to pay losses and other necessary expenses in connection with the said Act, to an amount not exceeding	1,000,000 00		1,000,000 00
CC-16	453	To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvements Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the conversion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said			

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		HOUSING BRANCH—*Continued*			
		approved lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfill the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund	1 00		1 00
CC-17	Stat.	Fees for making loans in remote localities—National Housing Act, c. 49, 1938.	18,481 66	18,481 66	
CC-17	Stat.	To provide for tax payments—National Housing Act, c. 49, 1938.....	83,871 23	83,871 23	
CC-18	Stat.	Losses on Loans — National Housing Act, c. 49, 1938..	1,425 17	1,425 17	
CC-18	Stat.	Home Improvement Loans—Losses—Home Improvement Loans Guarantee Act, c. 11, 1937.....	108,644 38	108,644 38	
			1,300,369 44	*290,705 45*	*1,009,663 99*
		OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)			
CC-18	51	Old Age Pensions, including Pensions to the Blind, Administration.....	41,320 00	36,244 82	5,075 18
CC-19	Stat.	Payment of Dominion's share of pensions—Old Age Pensions Act, c. 156, R.S.....	29,976,013 85	29,976,013 85	
			30,017,333 85	*30,012,258 67*	*5,075 18*
		SUPERANNUATION AND RETIREMENT BENEFITS			
CC-21	52, 66, 417	Superannuation and Retirement Acts, Administration.	80,405 95	80,400 90	5 05
CC-21	53	Government's contribution to the Superannuation Fund.	2,350,000 00	2,341,301 84	8,698 16
CC-21	54	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	2,000 00	1,483 41	516 59
CC-22	Stat.	Superannuation allowances—Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906.....	142,020 17	142,020 17	
CC-22	Stat.	Retirement Allowances — Public Service Retirement Act, c. 67, 1920.....	163,973 23	163,973 23	
CC-22	Stat.	Widows' Annuities — Civil Servants' Widows' Annuities Act, c. 74, 1927.....	80,990 65	80,990 65	
CC-22	Stat.	Gratuities to families of deceased employees — Civil Service Act, c. 22, R.S...	2,930 00	2,930 00	
			2,822,320 00	*2,813,100 20*	*9,219 80*

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		PUBLIC DEBT CHARGES (CONSOLIDATED REVENUE AND AUDIT ACT, C. 27, 1931)			
CC-22	Stat.	Interest on Public Debt	188,556,249 39	188,556,249 39	
CC-22	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions	8,561,980 58	8,561,980 58	
		Servicing of Public Debt—			
CC-23	Stat.	Redemption and Transfer of Bonds	33,305 26	33,305 26	
CC-23	55	Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrars' Fees, etc	146,600 00	121,391 46	25,208 54
CC-23	Stat.	Loan Flotation Charges	5,275,968 00	5,275,968 00	
			202,574,103 23	*202,548,894 69*	*25,208 54*
		SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES			
		Subsidies to Provinces			
CC-26	Stat.	Ontario	3,173,621 28	3,173,621 28	
CC-26	Stat.	Quebec	2,873,935 08	2,873,935 08	
CC-26	Stat.	Nova Scotia	708,957 67	708,957 67	
CC-26	Stat.	New Brunswick	735,604 96	735,604 96	
CC-26	Stat.	Manitoba	1,722,474 58	1,722,474 58	
CC-26	Stat.	British Columbia	1,040,366 26	1,040,366 26	
CC-26	Stat.	Prince Edward Island	381,931 88	381,931 88	
CC-26	Stat.	Alberta	1,801,031 00	1,801,031 00	
CC-26	Stat.	Saskatchewan	2,052,162 20	2,052,162 20	
			14,490,084 91	*14,490,084 91*	
		Special Compensation to Provinces			
CC-26	Stat.	Compensation to provinces which agree to vacate the personal income and corporation tax fields for the duration of the war and for a certain re-adjustment period thereafter — Dominion-Provincial Taxation Agreement Act, 1942, c. 13, 1942-43—			
		Ontario	33,209,704 11	33,209,704 11	
		Quebec	23,037,738 60	23,037,738 60	
		Nova Scotia	3,818,148 71	3,818,148 71	
		New Brunswick	4,227,417 04	4,227,417 04	
		Manitoba	6,105,410 80	6,105,410 80	
		British Columbia	13,858,691 04	13,858,691 04	
		Prince Edward Island	778,440 93	778,440 93	
		Alberta	3,479,791 72	3,479,791 72	
		Saskatchewan	5,699,214 82	5,699,214 82	
			94,214,557 77	*94,214,557 77*	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		MISCELLANEOUS GRANTS AND CONTRIBUTIONS			
CC-27	56	Canadian General Council of the Boy Scouts	9,000 00	9,000 00	
CC-27	57	Dominion Council of the Girl Guides	4,860 00	4,860 00	
CC-27	58	Royal Astronomical Society	1,620 00	1,620 00	
CC-27	59	Royal Canadian Academy of Arts	2,025 00	2,025 00	
CC-27	60	Royal Society of Canada	4,500 00	4,500 00	
CC-27	61	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.)	2,500 00	2,500 00	
		Federal District Commission—			
CC-28	62	Maintenance and Improvement of grounds adjoining Government buildings, Ottawa, and for improvements to the parkway system under the control of the Federal District Commission	133,500 00	126,354 87	7,145 13
CC-28	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission, c. 55, 1927, and c. 26, 1928	200,000 00	200,000 00	
CC-28	Stat.	Corporation of the City of Ottawa, Ottawa Agreement Act, c. 15, 1942-43	100,000 00	100,000 00	
CC-28	Stat.	National Battlefields Commission, c. 57, 1908, and Amendments	75,000 00	75,000 00	
			533,005 00	*525,859 87*	*7,145 13*
		GENERAL			
CC-29	63	Tariff Board, including the Dominion Trade and Industry Commission — Payments may be made notwithstanding anything in the Civil Service Act or Regulations	78,346 00	58,452 69	19,893 31
CC-29	64	To provide for the expenses of the Comptroller of the Treasury's Office	2,496,585 00	2,409,245 43	87,339 57
CC-32	65	Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938, Administration	217,000 00	130,086 86	86,913 14
CC-33	66	To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonus, re-classifications and increases 100,000 00 Less transferred 42,383 25	57,616 75		57,616 75

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		GENERAL—*Concluded*			
CC-34	67	Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session... 80,000 00 Less transferred.. 16,104 19	63,895 81	4,997 90	58,897 91
CC-34	68	To provide, subject to allocation by the Treasury Board, for annual salary increases in accordance with the terms of Order in Council P.C. 9/628 of January 26, 1942.....	500,000 00		500,000 00
CC-34	417	To provide, subject to allocation by the Treasury Board, for cost of living bonus. Further amount required.....745,000 00 Less transferred..686,615 86	58,384 14		58,384 14
CC-35	Stat.	Redemption of Previous Years' Cheques — Consolidated Revenue and Audit Act, c. 27, 1931.....	388 82	388 82	
CC-35	Stat.	War Risk Insurance Act, 1942, c. 35, 1942-43.....	100,000 00	100,000 00	
			3,572,216 52	*2,703,171 70*	*869,044 82*
		Total Ordinary.....	350,503,354 96	348,521,395 81	1,981,959 15
		WAR			
CC-37		Comptroller of the Treasury.	6,505,000 00	6,492,702 53	12,297 47
CC-41		Expenses of Administration			
		Employees' Plan—Victory Loans.....	41,000 00	40,700 04	299 96
CC-41		To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from the sale of same.....	8,000 00	7,510 00	490 00
CC-41		To reimburse employees for loss by fire or theft of War Savings Stamps held for their account by their employers.....	86 00	86 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
CC-41		National War Finance Committee—To provide assistance to A. J. Webb, Grand View, Manitoba, in the payment of certain medical and hospital expenses occasioned by an automobile accident while he was serving as Chairman of the Grand View Unit of the Victory Loan Volunteer Workers	1,000 00	1,000 00	
CC-41		Overseas Cheque Adjustment Branch—Salaries	3,106 05	3,106 05	
CC-42		War Appropriation (United Kingdom Financing) Act, 1942	1,000,000,000 00	1,000,000,000 00	
CC-42		Payment of premiums on the purchase of Dominion of Canada Registered Stock	150,000 00	126,230 98	23,769 02
		Wartime Prices and Trade Board—			
CC-43		Administration	10,464,000 00	9,243,719 04	1,220,280 96
CC-54		Office accommodation, furniture and equipment for various Administrators, Prices and Supply Representatives and Sub-Regional Representatives	50,000 00	33,846 06	16,153 94
CC-54		Subsidies due to application of order placing a ceiling over all prices — Commodity Prices Stabilization Corporation, Limited..... 89,000,000 00 *Less Advances. 21,055,901 51	67,944,098 49	67,715,228 36	228,870 13
CC-55		Canadian Wool Board, Limited..... 10,000,000 00 *Less Advances. 9,965,753 33	34,246 67	34,246 67	
CC-56		Wartime Salvage Limited..... 1,000,000 00 *Less Advances. 560,125 77	439,874 23	439,874 23	
CC-56		To provide for payment of freight from Sydney, N.S., to Montreal, Quebec, on steel billets shipped from Dominion Steel and Coal Corporation Ltd., to Steel Company of Canada	1,150 59	1,150 59	
CC-56		Payment of freight on steel scrap shipped from British Columbia to Sault Ste. Marie, Ont., and consigned to the Algoma Steel Corporation	111,000 00	89,574 03	21,425 97

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Concluded*			
CC-57		Canadian Furnace Limited, Port Colborne, Ont.—Subsidy on coke for production of pig iron	255,000 00	242,156 16	12,843 84
CC-57		To provide for payments, by the Minister of Finance, to reimburse Canadian Furnace Limited for freight paid from Montreal to Port Colborne on not more than 70,000 net tons of coke for the period May 25, 1942, to December 31, 1942, both dates inclusive, such coke being shipped by the Lasalle Coke Company to Canadian Furnace Limited; all such payments being subject to the limitations and conditions set forth in P.C. 4832, June 9, 1942	238,000 00	191,646 65	46,353 35
		Total War	1,086,245,562 03	1,084,662,777 39	1,582,784 64
		WRITE DOWN OF ASSETS			
CC-58	Stat.	Cancellation of Canadian Farm Loan Board Capital Stock — Canadian Farm Loan Act, c. 66, R.S. and amendments	7,355 00	7,355 00	
		OTHER CHARGES			
CC-58	Stat.	Provision for Reserve Account — Loans and Advances — Consolidated Revenue and Audit Act, c. 21, 1931	25,000,000 00	25,000,000 00	
		Grand Total	$1,461,756,271 99	$1,458,191,528 20	$3,564,743 79

[1] Represents the debit balance of the relative account under the Trust and Special Accounts further on in this section.

Salary of Minister, Salaries Act, c. 182, R.S. ..... **$ 10,000 00**

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 .. **$ 2,000 00**

COMMENTS

The above amounts were paid to the Hon. J. L. Ilsley.

Vote 47	**Departmental Administration**		**417,106 00**
Vote 66	**Salaries, reclassifications and increases, Supplement**		**22,099 83**
			439,205 83
	Expenditures		**435,134 27**
	Lapsed	**$**	**4,071 56**

	Estimates details	Allotments authorized	Expenditures
A Salaries	304,520 83	304,520 83	304,520 83
B Cost of Living Bonus	16,535 00	24,785 00	24,771 22
C Printing and Stationery	22,200 00	22,200 00	21,075 49
D Express on Coin and Silver Bullion Shipments	70,000 00	72,750 00	72,732 96
E Travelling Expenses	6,250 00	5,250 00	2,628 92
F Sundries	19,700 00	9,700 00	9,404 85
	$ 439,205 83	$ 439,205 83	$ 435,134 27

COMMENTS

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

A As of March 31, 1943, there was 209 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate		Salary rate
Clark, W. C. Deputy Minister	$12,000 00	Macfarlane, J .G.	5,700 00
		Mackintosh, W. A.	7,500 00
Ronson, W. C. Asst. Deputy Minister	6,500 00	McCallum, H. A.	4,020 00
		McCavour, G. W.	2,400 00
Annis, C. A.	3,420 00	McGougan, G.	2,940 00
Bryce, R. B.	4,200 00	McLeod, A. N.	2,400 00
Callaghan, W. J.	3,600 00	Otter, J.	2,400 00
Casselman, R. L.	3,720 00	Plumptre, A. F. W.	5,000 00
Eaton, A. K.	4,500 00	Purkiss, E.	2,400 00
Edington, A.	3,000 00	Richardson, K. F.	3,240 00
Effemy, G. D.	2,400 00	Sharp, M. W.	4,500 00
Guthrie, M. M.	2,400 00	Smellie, W.	4,080 00
Hunter, W. E.	4,140 00	Taylor, J. B. (Jan. 16)	4,800 00
Knox, F. A.	2,700 00	*Tolmie, J. R.	3,900 00
Lawson, T.	3,660 00	Urquhart, M. C.	3,300 00
Lowe, G. E.	3,000 00	Wickwire, A. L.	4,080 00

*This employee received a war duties supplement of $480. Living, representation and house allowance at the rate of $2,500 per annum was paid to A. F. W. Plumptre, the financial attaché at the Canadian Legation, Washington, D.C.

C This amount was paid to the King's Printer.

D Payments were made as follows: Canadian National Railways, $30,704.65; Canadian Pacific Express Company, $39,212.71; Bank of Canada, $2,779.60.

E The following received travelling expenses in excess of $300: Hon. J. L. Ilsley, $870; W. C. Clark, $420.55; W. A. Mackintosh, $404.68.

Vote 48 Bank Inspection (Inspector General of Banks' Office)		**27,042 00**
Expenditures		**24,599 31**
Lapsed	**$**	**2,442 69**

	Estimates details	Allotments authorized	Expenditures
A Salaries	17,880 00	17,880 00	17,879 20
B Cost of Living Bonus	262 00	357 00	355 27
C Rental	900 00	900 00	900 00
D Travelling Expenses	3,000 00	3,000 00	2,501 60
E Sundries	5,000 00	4,905 00	2,963 24
	$ 27,042 00	$ 27,042 00	$ 24,599 31

COMMENTS

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by Section 56 of the Bank Act, c. 24, 1934. All expenses are assessed against the banks in proportion to their assets.

A As of March 31, 1943, there were 3 employees paid from this allotment. The following was receiving an annual salary of $2,400 or over on that date: C. E. S. Tompkins, Inspector General of Banks, $15,000.

D The following received travelling expenses in excess of $300: C. E. S. Tompkins, $2,501.60.

Vote 49	**Royal Canadian Mint, including Dominion of Canada Assay Office**	**310,973 00**
Vote 451	**(Supplementary Estimates)**	**166,289 00**
Vote 416	**(Further Supplementary Estimates)**	**16,630 00**
		493,892 00
	Expenditures	**443,804 56**
	Lapsed	**$ 50,087 44**

	Estimates details	Allotments authorized	Expenditures
A Salaries	335,120 60	318,404 10	314,770 00
B Cost of Living Bonus	10,339 47	27,055 97	27,040 57
C Contributions to Unemployment Insurance	168 48	168 48	
D Retired Allowances	4,333 45	4,333 45	3,992 21
E Miscellaneous	3,967 00	3,967 00	2,599 70
F Equipment—Machinery and Repairs	60,217 00	42,054 42	3,789 89
G Power, Light and Heat	12,505 00	12,505 00	10,516 35
H Supplies—Coining	17,900 00	31,400 00	29,819 09
I Supplies—Refining and Assaying	35,212 00	47,527 75	47,527 75
J Printing and Stationery	1,342 00	1,525 83	1,525 83
K Freight, Cartage, Express, etc.	4,850 00	4,850 00	2,138 08
L Travelling Expenses	100 00	100 00	85 09
M Contingent Reserve	7,837 00		
	$ 493,892 00	$ 493,892 00	$ 443,804 56

COMMENTS

This vote was provided for the expenses in connection with the operation of the Royal Canadian Mint and Dominion Assay Office under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, nickel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Dominion Assay Office, Vancouver, totalled $18,211.51 and consisted of: salaries, $16,036.28; cost of living bonus, $394.90; miscellaneous, $629.13; equipment—machinery and repairs, $7.61; supplies, refining and assaying, $938.86; printing and stationery, $183.14; freight, cartage and express, $21.59.

A As of March 31, 1943, there were 222 employees being paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over as of that date: P. W. Bond, $3,600; R. J. Edmunds, $3,960; C. W. Ellis, $2,520; A. L. Entwistle, $4,500; H. E. Ewart, $6,900; J. Fitzsimmons, $2,400; G. N. Ford, $3,720; W. A. Hawkey, $3,000; E. A. Maginnes, $2,400; C. J. Morris, $2,700; F. R. Mulford, $2,400; E. V. Murray, $2,730; J. G. Perry, $2,400; T. Shingles, $2,580; V. R. Thirkell, $2,700; O. C. Toller, $2,820; A. S. Vince, $2,700; A. P. Williams, $3,300.

Overtime payments were charged to this allotment and the following individuals received $500 or more during the fiscal year: T. Bowman, $610.28; T. H. Douglas, $743.08; R. W. Erwin, $690.95; G. Kinross, $595.44; L. Lafortune, $674.87; C. N. Lambert, $581.54; T. J. Lowden, $786.20; G. H. Lumm, $864.69; P. T. Mansell, $1,113.26; R. L. McArthur, $884.05; N. S. McGuirl, $504.51; A. M. Merritt, $890.77; F. Milam, $658.24; W. C. J. Moran, $912.13; J. E. Parisien, $507.93; A. Potvin, $1,042.01; T. Shingles, $522.93; A. J. Tessier, $864.91.

D Retired allowances were paid to the following: A. H. W. Cleave, $2,170.61; J. Roe, $1,821.60.

G Payments to the Ottawa Light, Heat and Power Company totalled $10,516.35.

H James Davidson's Sons were paid a total of $6,807.24.

I Accounts of $5,000 or over for refining and assaying were paid as follows: Morgan Crucible Company, Ltd., $29,790.41; Nichols Chemical Company, Ltd., $12,971.90.

J All payments made to the King's Printer.

Retirement Benefits—Royal Canadian Mint Act, c. 48, 1931 ..... $ 7,224 41

COMMENTS

Payments to former employees of the Royal Mint of the portions of their retirement benefits referable to their services in the Ottawa Branch of the Royal Mint were as follows: J. Burke, $883.44; F. J. Cletheroe, $1,050; G. V. W. Howard, $1,657.44; H. S. Lowe, $1,104; T. H. Mansell, $1,140; R. G. J. Pearson, $804.45; R. C. Roe, $1,040. Refunds by the British Government on account of the portion of the benefits for the years ended March 31, 1942, and March 31, 1943, of F. J. Cletheroe and T. H. Mansell, referable to their services in the Royal Mint and amounting to $109.12 and $345.80, respectively, were credited during the fiscal year 1942-43.

HOUSING BRANCH

Vote 50 National Housing Act, Administration 87,946 00
Expenditures 78,283 01

Lapsed ..... $ 9,662 99

	Estimates details	Allotments authorized	Expenditures
A Salaries	71,070 00	70,270 00	67,955 08
B Cost of Living Bonus	2,876 00	3,676 00	3,648 52
C Printing and Stationery	6,000 00	6,000 00	2,669 71
D Travelling Expenses	5,000 00	5,000 00	3,083 22
E Sundries	3,000 00	3,000 00	926 48
	$ 87,946 00	$ 87,946 00	$ 78,283 01

COMMENTS

This vote was provided for the expenses of administering the National Housing Act, c. 49, 1938, and the Home Improvement Loans Guarantee Act, c. 11, 1937, including the supervision of loans, guarantees and tax payments made thereunder.

A As of March 31, 1943, there were 39 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date: R. Berrill, $2,580; R. W. G. Card, $2,760; J. J. Hyland, $3,240; H. C. Jarvis, $2,520; S. L. Livingston, $2,580; F. W. Nicolls, $5,700.

C All payments made to King's Printer.

D The following received travelling expenses in excess of $300: R. W. G. Card, $600.79; F. W. Nicolls, $2,089.35.

Vote 452 **To provide for advances under the National Housing Act, not exceeding with the advance made jointly by an approved lending institution Three Thousand Two Hundred Dollars in respect of any one house, for the construction of houses where the Minister of Finance is satisfied that permanent houses can be constructed to relieve a serious housing shortage without threatening to create a post-war surplus, and that because of the types of building materials used and the use of building lots already serviced by local improvements, a saving in labour and essential war materials can be effected through the construction of permanent homes rather than of temporary wartime housing accommodation, and to pay losses and other necessary expenses in connection with the said Act, to an amount not exceeding** **1,000,000 00**

Expenditures ..... **nil**

Lapsed **$1,000,000 00**

COMMENTS

Section 6 of the Act provides that "The Minister may make advances and pay losses, salaries and other necessary expenses out of unappropriated moneys in the Consolidated Revenue Fund to the amount of twenty million dollars, less the advances made under the authority of the Dominion Housing Act, 1935". As the Dominion's share of loans approved under this authority as at March 31, 1942, totalled $19,196,036, additional authority was provided under the above appropriation. The Dominion's share of loans approved to the close of the present fiscal year totalled $19,695,484, of which $19,405,765 had actually been disbursed.

Vote 453 **To enable the Minister of Finance, subject to regulations approved by the Governor in Council which shall in general be similar to the relevant provisions of the Home Improvements Loans Guarantee Act, 1937, and the regulations made thereunder, to guarantee approved lending institutions against losses which they may sustain as a result of loans or advances made by them for the purpose of financing the converion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas, provided that in no case shall the liability of the Government of Canada in respect of guarantees given under this authority to any approved lending institution exceed fifteen per cent of the aggregate amount of such loans made by the said approved**

lending institution, and provided further that the aggregate amount of such loans which may be guaranteed under this authority shall not exceed two million dollars, and provided further that any payments necessary to fulfil the guarantees given under this authority shall be paid out of any unappropriated moneys in the Consolidated Revenue Fund. **1 00**

Expenditures ..... **nil**

Lapsed .....**$** **1 00**

COMMENTS

As of March 31, 1943, 28 loans have been approved for a total amount of $57,035.28 to provide for 53 new units. There have been no claims for losses.

Fees for making loans in remote localities—National Housing Act, c. 49, 1938 .....**$** **18,481 66**

COMMENTS

Section 4 (*h*) of the National Housing Act authorizes the Minister of Finance, in order to encourage the making of loans in small or remote communities, to enter into contracts with approved lending institutions providing for the payment by the Dominion of inspection fees not exceeding $20 and expenses for each necessary inspection trip, in connection with loans not exceeding four thousand dollars. Pursuant to this authority, provisions have been incorporated in the agreements between the Minister and the lending institutions for the payment of fees as follows: (1) $10 plus travelling expenses for each loan for the construction of a home in any locality which is not part of a city of 50,000 inhabitants or more (1931 census), nor part of, nor contiguous to, a metropolitan area in which the lending company has either its head office or an established lending office; (2) $20 for each loan where the house to be constructed is situated more than 25 miles from the centre of the main business district of a city of 50,000 inhabitants or more (as reported in the 1931 census) and more than 25 miles from the head office and each established lending office of the company; (3) $20 for each loan where the home to be constructed is situated more than 50 miles from the centre of the main business district of a city of 50,000 inhabitants or more (1931 census) and more than 50 miles from the head office and each established lending office of the Company, together with an allowance of six cents per mile for each necessary inspection trip.

The following amounts (fees, $15,970; mileage allowances, $2,511.66) were paid to lending institutions in accordance with the above: Canada Life Assurance Company, $1,370; Canada Permanent Mortgage Corporation, $415; Confederation Life Association, $10; The Equitable Life Insurance Company of Canada, $670; The London Life Insurance Company, $1,746.62; The London and Western Trusts Company, Limited, $216.40; The Manufacturers Life Insurance Company, $307.80; The Mutual Life Assurance Company of Canada, $3,448.34; The Ontario Loan and Debenture Company, $146.24; The Sun Life Assurance Company of Canada, $10,151.26.

To provide for tax payments—National Housing Act, c. 49, 1938.....**$** **83,871 23**

COMMENTS

Section 22, Part III, of the National Housing Act, authorizes the Minister of Finance to pay the municipal taxes on houses valued at not more than four thousand dollars which

were constructed during the period commencing June 1, 1938, and ending on December 31, 1940, or on such earlier date as might be set by the Governor in Council, on the following basis:

(i) One hundred per cent of municipal taxes in respect of such houses for the first tax year in which the municipality levies municipal taxes in respect of such houses;

(ii) fifty per cent of municipal taxes in respect of such houses for the second tax year in which the municipality levies municipal taxes in respect of such houses;

(iii) twenty-five per cent of municipal taxes in respect of such houses for the third tax year in which the municipality levies municipal taxes in respect of such houses.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

Tax payments, summarized by provinces, were as follows: Alberta, $2,150.16; British Columbia, $30,459.45; Manitoba, $742.38; New Brunswick, $143.60; Nova Scotia, $1,819.66; Ontario, $48,264.82; Quebec, $439.57. Refunds: Saskatchewan, $148.41.

Losses on Loans—National Housing Act, c. 49, 1938 ..... $ 1,425 17

COMMENTS

Section 6 of the National Housing Act provides for the reimbursement of approved lending institutions for losses sustained on defaulted loans. In accordance with provisions of the Act, total payments to lending institutions amounted to $1,634.50, as follows: Mutual Life Assurance Company of Canada, $1,198.73; Sun Life Assurance Company of Canada, $435.77. Refunds of $209.33 by defaulters reduced expenditures to $1,425.17.

Home Improvement Loans—Losses—Home Improvement Loans Guarantee Act, c. 11, 1937 ..... $ 108,644 38

COMMENTS

The Home Improvement Loans Guarantee Act provides for the reimbursement of approved lending institutions for losses sustained on defaulted home improvement loans, on condition that such reimbursement shall not exceed 15 per cent of the aggregate amount of home improvement loans made by any such approved lending institution. In accordance with the provisions of this Act, payments were made to the following lending institutions: Canadian Bank of Commerce, $20,197.51; Heating and Plumbing Finance Co., Ltd., $20,520.76; Imperial Bank of Canada, $18,838.17; Bank of Montreal, $16,758.20; Bank of Nova Scotia, $8,541.40; The Dominion Bank, $5,595.98; Banque Canadienne Nationale, $8,506.52; Royal Bank of Canada, $16,113.17; Bank of Toronto, $1,824.42; Bank Provinciale du Canada, $773.42; Gurney Finance Ltd., $3,962.89; sundry, $191.49.

Gross expenditure amounted to $121,823.93, but $13,179.55 was received from defaulting debtors and credited to this appropriation. A further amount of $2,927.31 representing interest on past due balances was received and credited to Revenue—Return on Investments.

OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)

Vote 51 Old Age Pensions, including Pensions to the Blind, Administration 41,320 00

Expenditures 36,244 82

Lapsed ..... $ 5,075 18

		Estimates details	Allotments authorized	Expenditures
A	Salaries	22,320 00	22,740 00	22,740 00
B	Cost of Living Bonus	1,000 00	1,310 28	1,310 28
C	Travelling Expenses	10,000 00	10,000 00	8,266 04
D	Medical Examinations	6,500 00	5,769 72	3,310 00
E	Sundries	1,500 00	1,500 00	618 50
		$ 41,320 00	$ 41,320 00	$ 36,244 82

COMMENTS

This vote was provided for expenses of administering the Old Age Pensions Act, c. 156, R.S., and amendments, including costs of examining provincial records of pensions paid to the blind and aged, and of ophthalmologists' fees.

A As of March 31, 1943, there were 11 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. W. Macfarlane, $3,900; V. D. McElary, $2,580; J. L. Perrier, $2,460; E. R. Swettenham, $2,700.

C The following received travelling expenses in excess of $300: I. Gerardin, $706.12; V. D. McElary, $1,738.66; L. Morisset, $842.23; I. Mulligan, $624.80; J. L. Perrier, $1,343.69; G. E. Shearman, $916.62; J. S. Sutherland, $457.08; E. R. Swettenham, $545.11.

D Expenditures are ophthalmologists' fees at rate of $5 per examination in connection with applications for pensions for the blind.

Payment of Dominion's share of Pensions—Old Age Pensions Act, c. 156, R.S. $29,976,013 85

COMMENTS

Under the provisions of the Old Age Pensions Act, c. 156, R.S., and amendments, the Governor in Council may enter into an agreement with any province for quarterly payment to such province of an amount equal to 75 per cent of the net sum paid out during the preceding quarter by such province for old age pensions and pensions to the blind pursuant to a provincial statute providing for payment of such pensions. The maximum pension is $240 yearly, and the Dominion has the right to audit provincial pension accounts. Details of this expenditure are shown in the following statement:

Province	Old Age Pensions				Pensions for Blind Persons				Total Payments under Old Age Pensions Act, year ended March 31, 1943
	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions year ended March 31, 1943	Dominion Government Contributions from inception of Act	Number of Pensioners	Average Monthly Pension	Dominion Government Contributions year ended March 31, 1943	Dominion Government Contributions from inception of Act	
		$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.	$ cts.
Prince Edward Island	1,904	13 48	208,587 31	1,664,831 69	116	16 14	15,249 06	68,044 60	223,836 37
Nova Scotia	14,080	15 65	1,948,074 78	16,417,874 21	620	19 22	107,396 52	493,406 66	2,055,471 30
New Brunswick	11,818	15 27	1,606,402 93	9,890,582 41	722	19 67	129,585 11	583,259 08	1,735,988 04
Quebec	47,045	17 20	7,048,885 34	47,137,370 13	2,173	19 61	379,129 29	1,696,285 26	7,428,014 63
Ontario	57,692	18 86	9,633,658 18	107,456,119 88	1,502	19 70	266,354 07	1,242,480 37	9,900,012 25
Manitoba	12,498	18 78	2,093,379 84	23,043,926 00	348	19 72	59,752 81	249,404 76	2,153,132 65
Saskatchewan	13,074	17 53	2,043,409 91	21,183,432 21	320	19 86	58,029 54	245,520 61	2,101,439 45
Alberta	11,134	18 69	1,833,573 90	16,858,391 74	239	19 76	40,968 59	160,710 95	1,874,542 49
British Columbia	14,348	19 28	2,443,152 70	23,381,956 68	334	19 42	58,363 31	251,067 33	2,501,516 01
Northwest Territories	8	20 00	2,060 66	22,340 25					2,060 66
	183,601		28,861,185 55	267,056,825 20	6,374		1,114,828 30	4,990,179 62	29,976,013 85

SUPERANNUATION AND RETIREMENT BENEFITS

Vote 52	**Superannuation and Retirement Acts—Administration**	**61,165 00**
Vote 66	**Salaries, reclassifications and increases—Supplement**	**15,276 45**
Vote 417	**Cost of Living Bonus Supplement**	**3,964 50**
		80,405 95
	Expenditures	**80,400 90**
	Lapsed	**$ 5 05**

	Estimates details	Allotments authorized	Expenditures
A Salaries	67,941 45	67,941 45	67,941 45
B Cost of Living Bonus	8,964 50	8,964 50	8,964 50
C Sundries	3,500 00	3,500 00	3,494 95
	$ 80,405 95	$ 80,405 95	$ 80,400 90

COMMENTS

This vote was provided for the expenses of administering the Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906; Public Service Retirement Act, c. 67, 1920; Civil Service Superannuation Act, c. 69, 1924; Civil Servants' Widows' Annuities Act, c. 74, 1927.

A As of March 31, 1943, there were 83 employees paid from this allotment. The following was receiving an annual salary of $2,400 or over on that date: G. L. Gullock, $4,140.

Vote 53	**Government's contribution to the Superannuation Fund**	**2,350,000 00**
	Expenditures	**2,341,301 84**
	Lapsed	**$ 8,698 16**

COMMENTS

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provided that contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of $2,341,301.84 is equal to the amount contributed to the fund by such employees in the fiscal year 1941-42.

Vote 54	**To provide for retiring allowances to former employees of the Department of Public Printing and Stationery**	**2,000 00**
	Expenditures	**1,483 41**
	Lapsed	**$ 516 59**

COMMENTS

Expenditures are payments of retiring allowances under P.C. 2146, October 22, 1919, to a number of former employees of the Department of Public Printing and Stationery, such allowances being graded according to age, length of service and salary received. No further retirements may be authorized under the above Order in Council.

Superannuation allowances—Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906.....$ 142,020 17

COMMENTS

This represents superannuation allowances (Fund No. 1) paid to Civil Servants retired under the provisions of the above Act.

Retirement allowances—Public Service Retirement Act, c. 67, 1920.....$ 163,973 23

COMMENTS

Under authority of this Act, provision was made for the retirement and payment of allowances under certain conditions to employees of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S. 1906. Retirements were all effected prior to November 1, 1924, on which date the provisions of the Act expired (c. 69, 1924).

Widows' Annuities—Civil Servants' Widows' Annuites Act, c. 74, 1927..$ 80,990 65

COMMENTS

This Act provides that the Governor in Council may grant to any widow an annual allowance, payable till death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S. 1906, or would have received if at the time of his death he had been retired under the Act.

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. .....$ 2,930 00

PUBLIC DEBT CHARGES

Interest on Public Debt—Consolidated Revenue and Audit Act, c. 27, 1931 .....$188,556,249 39

COMMENTS

Details of this expenditure are shown in Appendix No. 2 to this section, page CC—78.

Annual Amortization of Bond Discount, Premiums and Commissions—Consolidated Revenue and Audit Act, c. 27, 1931.....$8,561,980 58

COMMENTS

This amount is the proportion of bond discount, premiums and commissions on loans issued since 1930 applicable to the fiscal year 1942-43, and which amount was credited to Discount Amortization Account.

Details, by loans, of the amounts amortized will be found in Part I of this Report (pages 8 and 55).

Servicing of Public Debt—Redemption and Transfer of Bonds—Consolidated Revenue and Audit Act, c. 27, 1931 ..... $ 33,305 26

COMMENTS

Details of these expenditures will be found in Appendix No. 3 to this section, page CC—S2.

Vote 55 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrars' fees, etc. 146,600 00

Expenditures 121,391 46

Lapsed ..... $ 25,208 54

	Estimates details	Allotments authorized	Expenditures
Services of fiscal agents, London, England.....	2,000 00	2,100 00	2,082 38
Commission for payment of coupon and fully registered interest	130,000 00	130,000 00	110,182 83
Fees for acting as registrar.....	5,600 00	5,700 00	5,687 09
English bill stamps, postage, etc.	1,000 00	1,000 00	
Sundries	8,000 00	7,800 00	3,439 16
	$ 146,600 00	$ 146,600 00	$ 121,391 46

COMMENTS

Details of these expenditures will be found in Appendix No. 3 to this section, page CC—S2.

Loan Flotation Charges—Consolidated Revenue and Audit Act, c. 27, 1931 ..... $5,275,968 00

Loan Flotation charges, excluding discounts and commissions, were classified as follows:

A	Second Victory Loan.....	519,596 37
B	Third Victory Loan.....	2,701,947 51
C	Fourth Victory Loan.....	244,516 77
D	War Savings Certificates and Stamps.....	1,781,250 16
E	Non-Interest Bearing Certificates.....	117 09
F	Dominion of Canada deposit certificates.....	563 76
G	New York Loan, $90,000,000, dated January 15, 1943.....	27,522 16
H	Treasury Bills	454 18
		$5,275,968 00

COMMENTS

A B C D Expenses in connection with the Second Victory Loan, Third Victory Loan, Fourth Victory Loan and War Savings Certificates and stamps were incurred by the National War Finance Committee under the provisions of P.C. 45, January 7, 1942, as amended by P.C. 176, January 9, 1942. A further breakdown of these expenditures is shown in Appendix No. 4 to this section, page CC—83.

At the close of the fiscal year, only a small portion of expenses in connection with the Fourth Victory Loan had been paid.

An amount of $7,473.90, representing profits on Bond Trading Account, was credited against these expenditures on account of the Third Victory Loan.

Additional expenditures on account of the Second Victory Loan, Third Victory Loan and New York 1943-58 Loan $90,000,000, totalling $27,947,591.83, were charged to Discount Amortization Account (see under Trust and Special Accounts further on in this section) to be written off annually over the life of the loans. Of the total, $1,711,927.73 was paid to canvassers for commissions on bonds sold to persons whose names were not included in a pool or special names list; $4,626,666.40 to Banks, Trust and Loan Companies; and $5,013,805 to dealers and brokers as authorized by P.C. 672, January 27, 1942, and P.C. 9375, October 13, 1942. The balance of $16,595,192.70 consisted of premiums and discounts allowed on the issue and maturity prices of the loans.

The following table exhibits details of sales and expenses (excluding premiums and discounts) of the First, Second and Third Victory Loans, with the cost of the various expense items being expressed as a percentage of the total sales.

SALES STATISTICS

——	First Victory Loan 1941	Second Victory Loan 1942	Third Victory Loan 1942
Total Sales	$836,820,250 00	*$996,706,900 00	$991,389,050 00
Number of Subscribers	968,259	1,681,268	2,041,610
Average Sale	$865 00	$590 00	$485 00

* Not including $92,831,000 sold to the Bank of Canada.

EXPENSE STATISTICS

——	Amount	Per cent	Amount	Per cent	Amount	Per cent
Preparation and distribution of bonds	372,170 90	·044	378,439 83	·038	390,073 20	·039
Equipment and rental of equipment					18,332 39	·002
Printing and Stationery	160,775 92	·019	200,132 46	·020	160,095 00	·016
Salaries	194,881 14	·023	215,654 73	·021	366,626 30	·037
Office rental, light, heat and janitor service			53,736 42	·005	63,628 94	·006
Travelling expenses			293,857 69	·029	291,700 10	·030
Postage and express			48,854 01	·005	53,779 11	·006
Communication services			82,504 27	·007	82,841 70	·008
Organization expenses	417,101 16	·050	45,037 07	·005	38,849 54	·004
Advertising and publicity	1,064,685 56	·127	1,092,898 32	·110	1,236,018 38	·125
Statistical services					2 85	
Salesmen's commissions	1,551,983 78	·185	1,653,739 88	·167	1,712,912 35	·173
Remuneration to banks, trust and loan companies	2,036,229 72	·242	2,414,154 05	·242	2,212,512 35	·223
Remuneration to dealers	3,327,900 00	·400	3,323,590 00	·334	3,069,415 00	·309
	$9,125,728 18	1·090	$9,802,598 73	·983	$9,696,787 21	·978

As of March 31, 1943, there were 290 employees whose salaries were charged to Loan Flotation Charges. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

Name	Salary rate
Bartlett, S. G.	$5,000 00
Bedson, S. L.	2,400 00
Belanger, J. G.	3,600 00
*Bell, N. B. (Aluminum Co. of Canada)	3,600 00
Benham, H. A.	3,600 00
Bird, R. M.	5,000 00
Blair, G. T. (Dec. 31)	3,000 00
*Bond, R. A. (Aluminum Co. of Canada)	4,000 00
Brown, A. B.	3,600 00
Brough, R. R.	3,600 00
Burn, G. M. (June 30)	3,300 00
Burroughs, G. H. V.	2,700 00
Campbell, E. F.	3,000 00
*Carroll, Campbell (Canada Steamship Co.)	3,600 00
Chard, E. T.	2,400 00
Clifford, R. C.	2,400 00
Cody, N. B.	3,600 00
Comtois, A. C.	3,000 00
Craig, H. A.	3,000 00
Craig, J. B.	2,700 00
Denneny, H. M.	3,900 00
DePencier, J. C.	5,000 00
Desaulniers, H.	3,000 00
Desrosiers, A.	2,400 00
Desrosiers, J. E.	3,600 00
Dickinson, H.	2,400 00
Dion, Y. A.	2,400 00
Dooner, R. J.	3,600 00
Duncan, A. M.	3,000 00
Dunlevy, R. J.	5,000 00
Eaton, R. F. (Jan. 31)	3,000 00
Fielder, F. M.	3,200 00
Fleet, H. G. (Jan. 31)	2,400 00
Guilmette, R.	3,000 00
Hanna, E. R.	4,500 00
Hanson, T. R.	3,200 00
Harris, G. R.	3,600 00
Herger, W. E.	3,000 00
Heybrock, E.	2,400 00
Hutchcroft, H. (July 15)	3,600 00
Kidd, A. L.	3,600 00
Lacaille, C.	2,400 00
Loughlin, R. G. (Nov. 30)	3,600 00
MacKinnon, F. J.	3,200 00
Manning, T. R.	3,200 00
Marcotte, J. D.	2,400 00
Marin, L. E. J.	3,600 00
Marine, A. W.	3,200 00
Marris, K. L.	2,700 00
Martin, R. S.	3,600 00
Massey, F. V. (Sept. 17)	3,200 00
McClasky, W. J.	3,000 00
McDonagh, J. F.	3,200 00
McDowell, J. E.	2,700 00
McKee, C. B.	4,800 00
McMitchell, W. A.	3,000 00
McNeill, H. A. L.	2,400 00
McOdrum, M. M.	6,000 00
Moineau, C. H. (Nov. 30)	3,600 00
Munro, G. C.	3,000 00
Munro, W. F.	3,000 00
Neff, J. H.	3,600 00
Nichol, R. F.	3,600 00
Nixon, S. E.	6,000 00
Pannerton, F.	3,000 00
Parizeau, L.	3,000 00
Parker, J. W.	4,200 00
Pearson, F. B.	3,000 00
Pezzack, T.	3,200 00
Phelan, F. J.	3,600 00
Poitras, A. D.	3,000 00
Racine, J. R.	3,600 00
*Richardson, H. (Brigdens Ltd.)	5,000 00
Robertson, D. (May 16)	7,500 00
St. Jacques, H. (Nov. 25)	3,600 00
Sansoucie, L. C. (Apr. 30)	3,000 00
Shaw, R. L.	2,600 00
Simpson, E. W.	3,600 00
Skead, J. M.	3,600 00
Slipp, A. L. (Jan. 31)	3,000 00
Smith, C. T. (Mar. 15)	3,600 00
Soilstead, R.	3,000 00
Stacey, G. N.	3,600 00
Taylor, T. M.	3,200 00
Tessier, J.	2,400 00
Thorburn, W. H. A.	3,600 00
Torrance, J. W. T.	3,600 00
Turgeon, H.	3,900 00
Turnbull, R.	4,000 00
Turner, P. W.	2,400 00
Vachon, J. H. S.	3,000 00
VanBuskirk, J. F. (Feb. 28)	3,000 00
Verroneau, P.	2,400 00
Wallace, D. G.	3,000 00
Walters, P. C.	3,000 00
Westcott, F. J.	4,500 00
Wilson, R.	3,200 00
Womersley, W. A.	3,000 00
Woodbridge, R.	3,600 00
Wright, J. E.	2,700 00

*On loan from the company indicated.

E Payments to Bank of Canada for postage and sundry printing and stationery.

F Paid to British American Bank Note Co., Ltd., for litho-printing certificates.

G Expenditures were: Signature Company, signagraph services, $749.25; Securities Exchange Commission, registration fee, $9.990; New York Stock Exchange, listing fee, $9.990; Pandick Press, Inc., printing, $920.61; British American Bank Note Co., Ltd., composition

and furnishing steel type bonds, express and brokerage, $3,201.21; King's Printer, $1,230.22; transportation of interim securities in New York, $857.48; express, telephone and telegraphs, $106.40; travelling expenses, $476.99.

H Printing tenders, $211.18; litho-printing bills, $243.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Subsidies to Provinces—British North America Act

Ontario	3,173,621 28
Quebec	2,873,935 08
Nova Scotia	708,957 67
New Brunswick	735,604 96
Manitoba	1,722,474 58
British Columbia	1,040,366 26
Prince Edward Island	381,931 88
Alberta	1,801,031 00
Saskatchewan	2,052,162 20
	$14,490,084 91

COMMENTS

Appendix No. 5 to this Section, page CC—85, shows by provinces the amount to which each is entitled and the individual payments made. It should be noted in the appendix statements for the Provinces of Manitoba and Saskatchewan that adjustments of $1,242.40 and $46,602.40, respectively, represent deductions on account of overpayments for the previous fiscal year.

Compensation to Provinces re Taxation Agreements, Dominion-Provincial Taxation Agreement Act, 1942, c. 13, 1942-43 ..... $94,214,557 77

Compensation to provinces which agree to vacate the personal income and corporation tax fields for the duration of the war:

A Ontario	33,209,704 11
B Quebec	23,037,738 60
C Nova Scotia	3,818,148 71
D New Brunswick	4,227,417 04
E Manitoba	6,105,410 80
F British Columbia	13,858,691 04
G Prince Edward Island	778,440 93
H Alberta	3,479,791 72
I Saskatchewan	5,699,214 82
	$94,214,557 77

COMMENTS

Under the provisions of The Dominion-Provincial Taxation Agreement, 1942, c. 13, 1942-43, the Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any of the provinces of Canada to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain

readjustment period thereafter, and to provide for the payment of compensation by the Dominion to the province therefor. Section 5 of the Act provides, subject to terms and conditions, for compensation to the provinces by the Dominion for loss of revenue re tax on sale of gasoline. The annual Dominion compensation for corporation, income and gasoline taxes is computed on a basic year being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

A Income and corporation taxes, April 1, 1941, to March 31, 1943, except quarter ending March 31, 1942, paid in 1941-42, $27,597,466.07; gasoline tax, April 1, 1942, to March 31, 1943, $5,612,238.04.

B Income and corporation taxes, April 1, 1941, to March 31, 1943, $21,508,688.78; gasoline tax, April 1, 1942, to March 31, 1943, $1,529,049.82.

C Income and corporation taxes, December 1, 1941, to February 28, 1943, $3,347,739.73; gasoline tax, December 1, 1941, to November 30, 1942, $470,408.98.

D Income and corporation taxes, February 1, 1942, to January 31, 1943, $3,650,067.44; gasoline tax, November 1, 1940, to October 31, 1942, $437,349.60, and an advance payment of $140,000 for the 5 months period ending March 31, 1943.

E Income and corporation taxes, adjustment for period May 1, 1941, to January 31, 1942, $839,477.94; February 1, 1942, to January 31, 1943, $5,265,932.86.

F Income and corporation taxes, adjustment for period April 1, 1941 to March 31, 1942, $1,686,709.03; April 1, 1942, to March 31, 1943, $12,171,982.01.

G Income and corporation taxes, April 1, 1942, to March 31, 1943, $694,325.99; gasoline tax, January 1, 1941, to December 31, 1942, $84,114.94.

H Income and corporation taxes, April 1, 1942, to March 31, 1943.

I Income and corporation taxes, February 1, 1942, to January 31, 1943.

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 56 Canadian General Council of the Boy Scouts.....$ 9,000 00

Vote 57 Dominion Council of the Girl Guides.....$ 4,860 00

Vote 58 Royal Astronomical Society.....$ 1,620 00

Vote 59 Royal Canadian Academy of Arts.....$ 2,025 00

Vote 60 Royal Society of Canada.....$ 4,500 00

Vote 61 To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.).....$ 2,500 00

COMMENTS

The above amount was paid to the Canadian Authors' Foundation.

Vote 62	**Federal District Commission—Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and for improvement to the parkway system under the control of the Federal District Commission**	133,500 00
	Expenditures	126,354 87
	Lapsed	$ 7,145 13

COMMENTS

Expenditures are payments to the Federal District Commission. The receipts and disbursements of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of section 18 of the Federal District Commission Act, c. 55, 1927.

Federal District Commission—Maintenance of parks, parkways and plant, Ottawa and vicinity under control of the Federal District Commission $ 200,000 00

COMMENTS

This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, and amendment, c. 26, 1928. The receipts and disbursements of the Commission in respect of this service are audited by the Auditor General of Canada pursuant to the provisions of Section 18 of the said Act.

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 15, 1942-43 $ 100,000 00

COMMENTS

On March 30, 1920, the Government and the Corporation of the City of Ottawa entered into an agreement providing for the payment to the Corporation of the sum of $75,000 annually for a period of 5 years from July 1, 1919, in full satisfaction and discharge of all claims on the Government for water supplied for street sprinkling, for fire protection by the Corporation to any of the buildings or premises owned or occupied by the Government and for use in Major's Hill Park and in other parks and driveways owned or maintained by the Ottawa Improvement Commission (now the Federal District Commission).

The agreement was ratified by c. 15, 1920, and was renewed for a period of one year by c. 59, 1924. By c. 21, 1925, the annual payment was increased to $100,000 and the agreement was extended for 5 years. In 1931 and annually thereafter the agreement was extended for a further year, the present extension being authorized by c. 15, 1942-43.

National Battlefields Commission, c. 57, 1908 and amendments $ 75,000 00

COMMENTS

This amount is a statutory grant for the National Battlefields Commission for the acquisition, management and control of National Battlefields under the provisions of c.57, 1908, an Act respecting the National Battlefields at Quebec. The receipts and disbursements of the Commission are audited by the Auditor General of Canada pursuant to Section 14 of the Act.

GENERAL

Vote 63 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations..... 78,346 00

Expenditures 58,452 69

Lapsed .....$ 19,893 31

		Estimates details	Allotments authorized	Expenditures
A	Salaries	64,650 00	64,650 00	54,502 01
B	Cost of Living Bonus	1,346 00	1,346 00	1,860 00
C	Travelling Expenses	2,000 00	2,000 00	346 30
D	Telephone and Telegrams	1,500 00	1,500 00	33 85
E	Printing and Stationery	1,500 00	1,500 00	271 20
F	Reporting Service	1,500 00	1,500 00	161 40
G	Auditing Service	1,000 00	1,000 00	
H	Dominion Trade and Industry Commission	2,000 00	2,000 00	
I	Sundries	2,850 00	2,850 00	1,277 93
		$ 78,346 00	$ 78,346 00	$ 58,452 69

COMMENTS

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect to goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear and give decision on appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 29, 1935, provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

A As of March 31, 1943, there were 16 employees paid from this allotment. The following were paid annual salaries of $2,400 or over on that date: H. B. McKinnon, $12,000; R. Cousineau, $3,000; J. C. Leslie, $2,940, war duties supplement $560 to February 2; J. R. MacGregor, $6,000; P. G. Turner, $4,500, war duties supplement, $900.

I Includes $379.46 annuity paid to M. N. Campbell, former Vice-Chairman, at rate of $2,500. P.C. 13/1280, February 17, 1943.

Vote 64 To provide for expenses of the Comptroller of the Treasury's Office 2,496,585 00

Expenditures 2,409,245 43

Lapsed .....$ 87,339 57

		Estimates details	Allotments authorized	Expenditures
A	Salaries	2,090,480 00	2,025,480 00	1,978,644 52
B	Cost of Living Bonus	105,005 00	170,005 00	162,902 84
C	Travelling Expenses	34,600 00	34,600 00	18,537 35
D	Printing and Stationery	128,700 00	128,700 00	125,698 20
E	Rent of Equipment	96,000 00	96,000 00	89,971 37
F	Sundries	41,800 00	41,800 00	33,491 15
		$2,496,585 00	$2,496,585 00	$2,409,245 43

COMMENTS

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council.

A As of March 31, 1943, there were 1,336 employees paid from this allotment, including those whose salaries were refunded by the National Harbours Board. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
McIntyre, B. G. ..... Comptroller of the Treasury	$9,000 00	
Hodgkin, J. O. ..... Asst. Comptroller	5,700 00	
Allen, A. T.	3,600 00	
Anderson, J.	4,140 00	
*Anderson, J. P.	2,400 00	
*†Anderson, T. R. C. ..	3,120 00	$ 555 33
*Angers, C. E.	2,700 00	
*†Bannard, A. W.	3,120 00	959 94
*†Beach, N. E.	3,000 00	935 09
Beaudoin, J. R. L. ...	2,820 00	
Berthe, E. H.	2,700 00	1,315 18
Bishop, J. T.	2,700 00	
*Boswell, A. L.	2,460 00	
Bouthillier, A. J.	3,120 00	
Bowie, G. G.	2,400 00	
Bowles, T.	3,000 00	
Brindell, E. J.	3,600 00	444 38
†Brisson, J. T.	3,600 00	1,681 25
Brooks, M. J.	2,700 00	
*Brown, H. J.	2,400 00	
Burdett, R. A.	3,240 00	
Burns, C. H.	2,400 00	
Caloren, H. F..... (On loan to Unemployment Insurance Commission)	3,120 00	
*Cameron, F. J.	3,120 00	
Charlton, H. G.	3,180 00	812 30
Clark, J. A.	2,700 00	
*†Coburn, F. G.	3,480 00	1,324 57
Coffin, L. L.	3,240 00	
Cordes, H. G. M. ...	3,000 00	
Couillard, J. E.	3,600 00	
Courtemanche, J. H.	2,700 00	
Craig, H. C.	4,140 00	2,581 93
Craig, L. C.	4,260 00	
Crocker, C. C.	2,940 00	
*Cullen, J. B.	2,400 00	
Currans, H. D.	2,400 00	
Cuthill, D. J.	2,700 00	
*Davis, R. E.	3,600 00	
*†Dawson, J. D.	3,600 00	778 05
*Dawson, J. R.	2,700 00	
de Jocas, H.	3,360 00	
Dilks, C. N.	2,700 00	
*†Donkin, F. W.	4,200 00	801 03
Donnelly, B. C.	3,000 00	
Drew, D. S.	2,700 00	
*Duncan, C. C.	2,640 00	
Fagan, M. E.	2,820 00	
Fairbairn, W. B.	2,880 00	
Fauvel, B. A.	2,400 00	
Fee, J. H.	2,700 00	
Feron, F. G.	3,360 00	
Fidler, M. D.	3,120 00	1,025 24
†Flegg, H. V.	2,700 00	1,250 42
Foisy, W.....	3,600 00	
*Franklin, A. V.	4,140 00	
*Fraser, J. A.	3,120 00	
Frost, E. L.	2,700 00	
Gagnon, P. E.	3,240 00	
Garland, G. A.	2,400 00	
Gilman, H. D.	3,960 00	
Graham, H. M.	2,700 00	
Gray, A.	3,180 00	
†Greenway, W. J.	4,800 00	611 74
Hagan, C. H.	2,400 00	
Handegord, N. O. ... (July 18)	2,400 00	
Hart, D.	2,460 00	
†Hawkins, E. W.	2,700 00	865 28
Hearnden, J. R.	2,400 00	
*Hendry, D.	2,700 00	
Hester, H. H.	4,140 00	
Hoare, G. A.	3,120 00	
Hodgins, G. W. F. ..	3,600 00	
Holmes, F. W.	2,700 00	
*†Houghton, J. E. W. .	3,060 00	958 45
Hutton, W. H. ..... (June 11)	2,700 00	
Jarvis, H. A.	2,700 00	
Jesshope, E. V.	3,120 00	
Johnson, A. B.	2,400 00	
Keating, N. A.	2,700 00	
Kelley, H. W.	2,460 00	
Kelley, J. C.	3,000 00	346 25
Kelly, J. I.	2,820 00	
*Lacombe, J. A.	3,120 00	
*Lancaster, H. L.	3,120 00	
Lane, J. P.	2,400 00	
Lang, R. H.	4,260 00	
Langdon, E. T.	4,980 00	
Lapointe, A.	2,700 00	

	Salary rate	Travelling expenses
*LaRochelle, J.	2,700 00	
Latendresse, J. A. R.	3,600 00	
*Lauchlan, W.	3,600 00	
Legault, J. H. (Nov. 15)	2,700 00	
Lemay, J. A.	4,140 00	
*Lemay, J. H.	2,400 00	
*†Lomax, J. M.	3,600 00	364 51
*Long, C. E.	2,700 00	
Lynch, M. E.	2,400 00	
MacDonald, D. A.	2,640 00	
*Mackie, T. E.	2,400 00	
Maclennan, F. M.	5,400 00	
*Mallace, T. B.	4,200 00	
Marcoux, J. O. J.	3,000 00	
Matheson, C. P.	2,700 00	
*Mattice, W. J.	3,120 00	
McCarthy, W. W.	2,700 00	
McCoy, J. P.	2,400 00	
McCullough, W. W.	2,580 00	
McCutcheon, L. W.	4,140 00	
McDougall, S.	2,820 00	
McGill, J. J.	4,140 00	
McLaren, S. H. (On loan to Unemployment Insurance Commission)	4,440 00	975 12
McMullen, J. E.	3,600 00	
McPhail, A. S.	3,120 00	
McQuarrie, W. E.	2,700 00	
McRae, G. W. (July 1)	3,120 00	
*Megaffin, W. H.	2,400 00	
Miller, S. L. (June 1)	3,120 00	
Monk, G. B.	3,600 00	
Moore, W. P.	2,880 00	
Morgan, I. M.	3,600 00	
*Morton, R. L.	3,120 00	
Myers, J. W.	3,480 00	366 71
Neville, P. V.	2,700 00	
Noonan, J. V.	2,400 00	
O'Connor, W. J.	2,700 00	
O'Dempsey, J. A.	2,400 00	
O'Doherty, F. E. (Jan. 1)	2,400 00	
Oliver, D. W. G.	4,800 00	
Pariseau, P. E.	3,240 00	
Payne, S. A.	2,700 00	
Paynter, W. J.	2,700 00	
*Phillips, E. C. (Dec. 21)	2,700 00	
†Phillips, T. F.	2,700 00	1,817 15
*†Playfair, R. C.	4,200 00	502 79
Pollard, G. H.	2,400 00	
Powers, G.	2,400 00	
Pratte, J. E. H.	4,440 00	
Rathwell, W. K.	3,000 00	637 48
Rayner, H. B.	3,600 00	
Reed, W. (May 1)	2,700 00	
†Reilly, T. H.	2,700 00	365 00
†Roberts, S. V.	4,980 00	496 66
Robertson, C. R.	2,400 00	
Rolston, J. R.	2,580 00	
Roy, J. L.	3,420 00	
Rusk, H.	2,580 00	
Sawyer, E. A.	3,480 00	
Scatcherd, E. C.	2,940 00	
†Shaver, G. M.	3,600 00	1,581 69
Slack, G. H.	2,400 00	
Slasor, H.	3,480 00	
Sloman, H.	4,800 00	
Smith, J.	3,600 00	
Smith, W. E. (Aug. 14)	2,700 00	
Smithers, H. L.	3,360 00	
†Smythe, A. E.	3,120 00	1,551 05
Somerville, J. M.	2,700 00	
Spence, W. C.	2,700 00	
Stanley, G. M.	2,400 00	
Stephenson, P. C.	4,440 00	
Stevens, J.	4,620 00	
Stokoe, T. N.	2,700 00	
Stremes, F. W.	2,940 00	
Strong, R. A.	2,760 00	
Thornton, W. A.	2,700 00	
Tremblay, R.	3,120 00	
Virr, L. S	2,400 00	
*Waldorf, C. V.	2,700 00	
*Walton, W. S.	2,580 00	
Waters, R. V.	2,700 00	
Weeks, F. O.	4,620 00	352 45
Weir, J. W.	2,700 00	
White, C. L. W.	4,800 00	
†White, H. J.	2,700 00	552 00
*†Whittle, D. G.	4,800 00	415 83
†Willis, T. G.	2,400 00	1,235 14
Wilson, H. E.	2,460 00	
Wilson, H. T.	3,420 00	
Wood, E. E.	4,620 00	
*†Wood, F. E.	5,000 00	1,406 15
Wood, W. J.	2,700 00	
Woodside, E. H. S.	4,080 00	
Woolsey, A. G.	2,640 00	
†Worden, G. F.	3,120 00	436 65
*Wymbs, A. D.	3,120 00	
Yetts, C. N.	3,120 00	

* These employees received war duties supplements (see list).
† Part of these expenses was paid from the war allotment.

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: W. R. Butchart, $1,301.35; J. P. Caron, $325.83; W. Holcombe, $1,464.10; H. Sharp, $1,224.77.

War duties supplements were paid to the following: M. I. Adams, $360; J. P. Anderson, $420; T. R. C. Anderson, $1,020; C. E. Angers, $900; F. U. Archibald, $240; A. W. Bannard, $2,280; B. H. Barker, $180; C. E. Barnhill, $180; N. E. Beach, $600; M. Benedict, $240; J. A. Blagdon, $120; A. L. Boswell, $540; W. D. Britain, $180; H. J. Brown, $600; W. A. Buchanan, $660; H. C. Buckingham, $540; J. Bullock, $480; F. J. Cameron, $1,020; R. Campbell, $240; G. H. Cheney, $1,320; M. I. Clark, $180; J. E. Cleworth, $480; F. G. Coburn, $660; J. J. Comerford, $660; F. G. Comrie, $720; E. J. Coolen, $180; S. J. Crosskill, $60; J. B. Cullen, $600; C. E. Cuthbert, $360; R. E. Davis, $720; J. D. Dawson, $1,200; J. R. Dawson, $780; F. W. Donkin, $1,200; C. P. Doris, $560; E. L. Duffey, $180; C. C. Duncan, $600; C. A. Fennell, $120; J. T. Foulds, $360; A. V. Franklin, $1,260; J. A. Fraser, $600; A. T. Frazer, $180; C. W. Gaze, $180; E. D. Gibson, $240; C. W. Gilchrist, $300; S. P. Gladwin, $300; L. L. Harrington, $60; V. Henderson, $300; J. M. Hendrie, $180; D. Hendry, $120; B. T. E. Hill, $720; H. J. Hillyer, $180 (Oct. 1); E. H. Hoganson, $660; J. E. W. Houghton, $660; J. O. Hussey, $500; E. A. Jackson, $120; J. H. Julien, $480; C. P. Kane, $540; H. W. King, $60; A. J. Lacombe, $600; E. A. Lafortune, $540; H. L. Lancaster, $600; G. L. Landry, $660; J. LaRochelle, $780; R. M. Larochelle, $300; W. Lauchlan, $540; J. H. Lemay, $1,200; G. P. Little, $780; J. M. Lomax, $840; C. E. Long, $300; T. E. Mackie, $480; T. B. Mallace, $450; W. J. Mattice, $600; P. May, $480;G. McAngus, $360; S. McCool, $360; H. M. McCracken, $600; G. W. McKay, $300; A. McKellen, $300; S. H. McLaren, $240; C. D. McRae, $240; P. L. Meagher, $420; W. H. Megaffin, $480; T. Miller, $180; R. L. Morton, $480; J. F. Moynihan, $120; M. E. Muirhead, $240; D. W. Murray, $60; J. T. A. O'Donnell, $120, (Oct. 13); J. S. Pells, $480; E. C. Phillips, $420, (Dec. 21); R. C. Playfair, $800; C. A. Pratt, $600; H. Reid, $480, (Feb. 9); J. G. Reid, $420; J. A. Rheaume, $600; J. D. A. Saunders, $120; J. Shea, $60; W. T. Sheppard, $600; L. V. Shields, $120; V. V. Smirle, $240; R. P. Smith, $300; S. R. Smith, $420; G. M. Sonley, $60; M. L. Sully, $300; H. D. Tarves, $240; G. L. Tobin, $240; E. K. Turner, $1,020; O. D. Turner, $720; C. V. Waldorf, $900; W. S. Walton, $120; A. Waterman, $300; D. G. Whittle, $700; J. M. Wilkinson, $960; F. E. Wood, $1,000; C. J. Wright, $660; J. R. Wylie, $120; A. D. Wymbs, $480.

D All payments made to King's Printer.

E Expenditures under this allotment consist of payments to International Business Machines Limited for rental of business and accounting machines.

F These expenditures include payments to the Post Office Department for postage, $19,793.87.

Vote 65 Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938—Administration..... 217,000 00

Expenditures 130,086 86

Lapsed .....$ 86,913 14

		Estimates details	Allotments authorized	Expenditures
A	Salaries	55,125 00	54,634 45	41,277 85
B	Cost of Living Bonus	3,375 00	3,865 55	3,865 55
C	Fees, Commissioners and Official Receivers	75,000 00	74,000 00	39,369 72
D	Travelling Expenses	32,000 00	32,000 00	14,418 03
E	Stationery and Equipment	6,000 00	6,000 00	2,534 44
F	Postage	10,000 00	10,000 00	5,715 44
G	Rents	1,500 00	1,500 00	584 05
H	Filing and Legal Costs	6,000 00	7,000 00	6,551 47
I	Telephone and Telegrams	1,500 00	1,500 00	722 38
J	Land Appraisals	25,000 00	25,000 00	13,796 00
K	Sundries	1,500 00	1,500 00	1,251 93
		$ 217,000 00	$ 217,000 00	$ 130,086 86

COMMENTS

Expenditures in respect of the administration of the Farmers' Creditors Arrangement Act, 1934, and the Municipal Improvements Assistance Act, 1938, totalled $130,086.86 in 1942-43. The following is a summary of the expenditure classified by provinces: Head Office (including all costs of administering the Municipal Improvements Assistance Act), $13,073.92; Quebec, $3; Ontario, $3; Manitoba, $2,012.12; Saskatchewan, $73,829.15; Alberta, $38,271.45; British Columbia, $2,894.22.

A As of March 31, 1943, there were 27 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. W. Hoffman, $3,600; C. I. Keith, $3,000; H. Millican, $3,600; J. G. Olding, $3,000; C. A. Port, $3,000.

C D By P.C. 1574 of April 19, 1940, a schedule of fees and allowances was authorized as of May 1, 1940, for members of the Board of Review under the Farmers' Creditors Arrangement Act. Chief Commissioners to whom no remuneration is payable under the Act were granted a living allowance of $15 per day and actual railway expenses while away from their homes. Commissioners representing debtors and creditors were allowed remuneration for their services at the rate of $15 per day for each full day in which they were engaged on, or travelling in connection with, duties pursuant to their appointment and, in addition, an expense allowance of $7 per day and actual railway expenses while away from home.

C Fees to Commissioners totalled $16,494.72 during the year. The following Commissioners received fees in excess of $1,000: F. M. Borland, $2,932.50; Wm. Hall, $3,015; F. H. Holmes, $2,475; T. A. McCusker, $2,490; Wm. Rea, $1,507.50; Chas. Wilson, $2,955.

Fees to Official Receivers amounted to $22,875 and were computed on the following basis as approved by the Governor in Council: (*a*) for composition completed without appeal to Board of Review, $30; (*b*) for composition determined by Board of Review, $15; (*c*) for services as trustee of farmer's estate made under the Bankruptcy Act, $30; (*d*) for duties assumed pertaining to cases referred to the Board by predecessor, $10; (*e*) for services on application of debtor for discharge where administration completed by farmer trustee, $10. The following Official Receivers received fees in excess of $1,000: A. Brehaut, $1,020; J. M. Bright, $1,155; M. Denis, $1,110; H. MacKay, $1,395; J. Decore, $1,500; J. C. Marshall, $1,810.

D Expenditures charged to this allotment included living allowances of $15 per day and actual railway expenses as authorized by P.C. 1574 of April 19, 1940, to the following judges while acting as Chief Commissioners: Mr. Justice P. M. Anderson, $1,749.88; Mr. Justice J. T. Brown, $1,867.07; Mr. Justice S. J. Shepherd, $1,254.15.

Travelling expenses and living allowances in excess of $300 were paid to the following commissioners and registrars: F. M. Borland, $1,744.75; H. B. Fraser, $398.60; Wm. Hall, $908.22; F. H. Holmes, $1,724.59; H. Millican, $404.56; T. A. McCusker, $727.25; Wm. Rea, $746.55; Chas. Wilson, $1,730.55.

J Administrative costs of land appraisals made by the Canadian Farm Loan Board, distributed by provinces, were as follows: Manitoba, $10; Saskatchewan, $9,502; Alberta, $4,284.

Vote 66	**To provide, subject to the approval of the Treasury Board, for salaries, cost of living bonuses, re-classifications and increases**	**100,000 00**	
	Less transferred	**42,383 25**	
			57,616 75
	Expenditures		**nil**
	Lapsed		**$ 57,616 75**

COMMENTS

Amounts transferred with the approval of Treasury Board to supplement the departmental salary allotments were as follows: Agriculture, Vote 8, $3,314.03; Finance, Vote 47, $22,099.83, Vote 52, $15,276.45; Trade and Commerce, Vote 356, $1,692.94.

Vote 67	**Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next session**	80,000 00	
	Less transferred	16,104 19	
			63,895 81
	Expenditures		4,997 90
	Lapsed		$ 58,897 91

COMMENTS

Amounts transferred to other departments with approval of the Treasury Board were as follows: External Affairs, $560.77; Labour, $2,500; Legislation (House of Commons), $11.65; Public Works, $100; Secretary of State, $5,295.11; Soldier Settlement of Canada, $7,636.66.

Expenditures by the Department of Finance charged to unforeseen expenses amounted to $4,997.90 as follows: refund of contribution to war donations by Fred Barett, $56 (T 222951 B, June 18); expenses and remuneration of J. C. Thompson, F.C.A., for the audit of the accounts of the provinces, particularly the revenues received from taxes, undertaken in order to implement the offer of the Dominion Government to provide compensation to those provinces which agreed to vacate the personal income and corporation tax fields for the duration of the war, $4,491.90 (P.C. 11/6016, August 6, 1941).

Vote 68	**To provide, subject to allocation by the Treasury Board, for annual salary increases in accordance with the terms of Order in Council P.C. 9/628 of January 26, 1942**		500,000 00
	Expenditures		nil
	Lapsed		$ 500,000 00

Vote 417	**To provide, subject to allocation by the Treasury Board, for Cost of Living Bonus, further amount required**	745,000 00	
	Less transferred	686,615 86	
			58,384 14
	Expenditures		nil
	Lapsed		$ 58,384 14

COMMENTS

Provision was made in departmental votes for the bonus, but, due to a further rise in the cost of living index and consequent larger bonus payments, the amounts provided in a number of votes were insufficient.

Amounts transferred with the approval of Treasury Board to supplement the salary allotments of departmental votes were as follows: Agriculture, Vote 26, $6,000; Finance, Vote 52, $3,964.50; Labour, Vote 100, $960.80, Vote 101, $156.48; Legislation (House of Commons), Vote 116, $3,655.24, Vote 117, $10,244.13, Vote 119 (General), $59.04; National Revenue, Vote 196, $9,691.93, Vote 198, $125,286.36; National War Services, Vote 201, $1,500; Post Office, Vote 244, $503,123.64; Public Printing and Stationery, Vote 257, $998.80; Trade and Commerce, Vote 353, $21,574.94.

Redemption of Previous Years' cheques—Consolidated Revenue and Audit Act, c. 27, 1931 ..... **$ 388 82**

COMMENTS

This amount represents payment, or provision for payment, of outstanding cheques received during the year, the amounts of which had previously been transferred to Revenue.

War Risk Insurance Act, 1942, c. 35, 1942-43 ..... **$ 100,000 00**

COMMENTS

Section 21 of this Act authorized: (1) a special account to be called "The War Damage Insurance Special Account" to which shall be credited all moneys received under the provisions of the Act, and (2) a credit out of unappropriated moneys in the Consolidated Revenue Fund of $5,000,000 to be paid into the account in such instalments and at such times as the Governor in Council may direct.

In accordance with (2) above, P.C. 7391, August 18, 1942, authorized initial payment of $100,000 from unappropriated moneys in the Consolidated Revenue Fund for credit to the "War Damage Insurance Special Account", which account will be found under Contingent and Special Funds in the Trust and Special Accounts further on in this section.

WAR

War Expenditures to Close of Fiscal Year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Comptroller of the Treasury.....	6,492,702 53	472 60	12,315,043 07
Expenses of Administration Employees' Plan—Victory Loans.....	40,700 04		40,700 04
To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from the sale of same.....	7,510 00		7,510 00
To reimburse employees for loss by fire or theft of War Savings Stamps held for their account by their employers..	86 00		86 00
National War Finance Committee—To provide assistance to A. J. Webb, Grand View, Manitoba, in the payment of certain medical and hospital expenses occasioned by an automobile accident while he was serving as Chairman of the Grand View Unit of the Victory Loan Volunteer Workers.	1,000 00		1,000 00
Overseas Cheque Adjustment Branch—Salaries	3,106 05		3,106 05

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Concluded*			
Current—*Concluded*			
War Appropriation (United Kingdom Financing) Act 1942	1,000,000,000 00		1,000,000,000 00
Payment of premiums on the purchase of Dominion of Canada Registered Stock	126,230 98		8,226,683 29
Wartime Prices and Trade Board—Administration	9,243,719 04	2,202 83	10,445,101 88
Office accommodation, furniture and equipment for various Administrators, Prices and Supply Representatives and Sub-Regional Representatives	33,846 06		128,254 40
Subsidies due to application of order placing a ceiling over all prices—Commodity Prices Stabilization Corporation Limited	67,715,228 36		68,944,098 49
Canadian Wool Board Limited	34,246 67		34,246 67
Wartime Salvage Limited	439,874 23		439,874 23
To provide for payment of freight from Sydney, N.S., to Montreal, Quebec, on steel billets shipped from Dominion Steel and Coal Corporation Ltd., to Steel Company of Canada	1,150 59		84,381 00
Payment of freight on steel scrap shipped from British Columbia to Sault Ste. Marie, Ont., and consigned to the Algoma Steel Corporation	89,574 03		89,574 03
Canadian Furnace Limited, Port Colborne, Ont.—Subsidy on coke for production of pig iron	242,156 16		362,118 22
To provide for payments, by the Minister of Finance, to reimburse Canadian Furnace Limited for freight paid from Montreal to Port Colborne on not more than 70,000 net tons of coke for the period May 25, 1942, to December 31, 1942, both dates inclusive, such coke being shipped by the Lasalle Coke Company to Canadian Furnace Limited; all such payments being subject to the limitations and conditions set forth in P.C. 4832, June 9, 1943	191,646 65		191,646 65
Non Current:			
Royal Canadian Mint		38 52	169,816 18
War Supply Board—Administration			216,156 77
Wartime Prices and Trade Board—Licensing Division			138,994 60
Dominion Steel and Coal Corporation, Ltd., freight subsidy			1,810,000 00
	$1,084,662,777 39	$2,713 95	$1,103,648,391 57

Allotment:	**Comptroller of the Treasury**	**6,505,000 00**
	Expenditures	**6,492,702 53**
	Lapsed	**$ 12,297 47**

COMMENTS

This allotment was provided for the expenses of accounting services for the Defence Departments, including the Dependents' Allowance offices and the overseas office of the Comptroller of the Treasury, and other services incidental to the war.

A distribution of expenditures follows:

Salaries	4,893,972 17
Cost of Living Bonus	512,769 76
Printing and Stationery	459,331 72
Rent of Equipment	169,385 97
Travelling Expenses	248,100 99
Sundries	209,141 92
	$6,492,702 53

As of March 31, 1943, there were 4,255 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Abeles, D.	$2,700 00	$ 505 79
Adams, R. W.	4,300 00	428 00
Alexander, J. M.	3,000 00	756 67
Armstrong, H. J.	4,140 00	
Armstrong, H. W.	2,700 00	
Armstrong, W. G.	2,700 00	
Arnall, W. J.	2,700 00	1,572 16
Atkins, J. C. D.	2,700 00	588 27
Babcock, A. W. (Dec. 16)	3,120 00	306 60
Baker, W. M.	4,100 00	836 82
Barber, D. T.	2,700 00	
Bardwell, F. W.	2,700 00	
Barnett, V. G.	2,700 00	892 90
Barry, W. E. R.	2,400 00	478 57
Bates, H. S.	3,120 00	
Beach, H. V.	3,000 00	1,290 57
Belanger, J. B.	3,300 00	1,083 15
Bennett, L. W.	2,700 00	348 35
Bernath, L. O. (June 1)	2,400 00	
Bertie, L. A. R.	2,700 00	
Bertrand, B.	2,700 00	
Bisson, D. G.	2,520 00	
Bissonnette, C. E.	2,400 00	
Black, A. H.	4,140 00	
Black, F. G.	3,000 00	2,121 67
Blanchard, A. J. (Nov. 1)	3,600 00	632 85
Blanchard, D. M.	3,120 00	953 65
Bluethner, E. R.	3,000 00	954 18
Bolton, G. R.	2,400 00	407 72
Booth, W.	3,120 00	522 07
Boutin, A. E.	2,700 00	
Boutin, L. E.	2,700 00	
Brackenbridge, H. F. (Mar. 21)	2,400 00	
Bradfield, A. E.	2,700 00	
Bradshaw, N. J. W.	2,700 00	1,057 50
Braithwait, H.	3,300 00	
Brennan, C. N.	3,120 00	
Brown, A. L. (Sept. 1)	3,600 00	477 93
Browne, L. T.	2,800 00	
Buchanan, C. A. (Dec. 10)	3,120 00	843 48
Buchanan, M. T.	3,000 00	
Burdon, A. T.	3,120 00	
Burns, A. W.	3,300 00	
Burrows, K. M.	2,500 00	
Burt, E. A.	2,400 00	
Bush, L. J.	3,600 00	
Butterworth, P. A.	3,120 00	452 10
Cahley, H. J.	2,400 00	
Cameron, J. G.	4,140 00	827 37
Campbell, A. F. D.	3,120 00	532 67
Campbell, E. F.	4,000 00	1,665 15
Campbell, J. H.	3,120 00	321 48
Campbell, T.	3,000 00	2,298 88
Carrier, P. R.	2,400 00	
Caulfield, W. H.	4,800 00	1,021 16
Chandler, W. S.	3,300 00	
Charlton, W.	3,000 00	
Cherry, A. A.	3,120 00	309 70
Chisholm, T. W.	3,120 00	
Christian, C. P.	2,700 00	1,307 46
Clarke, O. T. C.	2,700 00	841 25
Clayton, H. E.	4,140 00	825 44
Clough, E. M.	2,400 00	385 30
Cohn, E. P. (Jan. 19)	2,700 00	426 50
Collinson, B. J.	3,120 00	

	Salary rate	Travelling expenses
Colquhoun, D. A.	2,700 00	2,937 63
Connor, D. H.	3,900 00	
Cook, J. H.	2,700 00	596 67
Cooney, M. P.	3,120 00	
Cooper, B. G.	2,500 00	
Cornfoot, K. B.	2,700 00	846 22
Couch, D. M.	2,400 00	
Cowan, N. S.	3,120 00	775 16
Cox, A. J.	3,120 00	
Culross, C. M.	3,120 00	1,156 36
Currie, T. S.	3,400 00	566 68
Darbyson, G. C.	2,500 00	340 70
Dean, R. H.	3,120 00	
Deighton, D. C.	2,700 00	1,260 80
deMonchaux, E. J. (Nov. 1)	4,800 00	
Denman, R. W.	3,120 00	
deVillers, J. R.	2,400 00	304 46
deWolf, T. (Sept. 5)	5,400 00	335 16
Dierssen, J. B.	3,360 00	
Dobson, R. A.	2,400 00	
Draper, G. V.	4,500 00	660 82
Duffy, T. E.	2,400 00	476 10
Dunn, V. C.	2,460 00	
Durnan, E. H.	2,500 00	
Edgar, D. A.	3,120 00	504 65
Edwards, C. D.	2,400 00	
Edwards, J. (Dec. 15)	2,400 00	
Eiler, L. S. (Oct. 1)	4,800 00	
Elliot, S. A.	2,400 00	
Elliott, E. H.	3,120 00	692 79
Ellis, R. L.	2,700 00	
Emond, H. R. (Dec. 8)	3,120 00	
Espley, S. E.	2,700 00	438 51
Farquharson, S. (Feb. 21)	3,120 00	
Ferguson, C. S.	2,700 00	
Fielden, H. W.	4,140 00	1,003 12
Firth, J. C.	2,400 00	
Flanagan, P. T.	3,120 00	
Fletcher, O. D. (July 15)	2,400 00	
Fox, J. H.	3,000 00	
Fraser, B. E.	2,700 00	
Frood, O. C. (Jan. 15)	3,120 00	
Fryer, J. D.	3,120 00	532 42
Fulkerson, G. M.	2,700 00	
Gaboury, F. J.	3,120 00	1,752 70
Galbraith, B. H.	2,700 00	
Gale, S. E.	2,400 00	573 00
Gandy, J. F.	2,600 00	
Gerrie, H. R.	3,120 00	578 85
Giggin, J. V.	2,400 00	
Gingras, J.	3,120 00	
Giroux, H. (Sept. 16)	2,700 00	
Gordon, K. S. (Mar. 7)	3,120 00	
Gorrie, P.	2,400 00	
Grant, D. B.	3,600 00	301 01
Green, V. C.	2,400 00	
Grenier, J. J. W.	2,400 00	1,520 73
Griffiths, W. M.	4,620 00	
Haan, H. P.	2,700 00	586 37
Hague, J. D.	2,700 00	
Hall, H. D. (Feb. 1)	2,700 00	
Harper, C. L.	2,700 00	
Harrison, J. H. (Aug. 1)	2,700 00	357 51
Harrison, J. W. (Mar. 1)	3,000 00	
Hawkins, V. R.	2,700 00	849 57
Heard, H. B.	2,400 00	629 29
Henderson, W. R.	3,600 00	
Hickey, H. F.	3,120 00	336 75
Hindsley, N.	4,600 00	1,154 85
Hogarth, G. F.	3,120 00	984 83
Hollinger, J. L.	2,500 00	1,108 12
Huck, W. H.	2,500 00	839 36
Humphrey, H. E. (Feb. 1)	2,400 00	
Hunnings, H. E.	2,400 00	
Hunter, J.	3,600 00	1,977 08
Hunter, T. G.	3,120 00	
Hutchinson, H. F. (Dec. 25)	2,400 00	
Ibbs, F. L.	3,300 00	753 45
Ince, G. H. (May 21)	3,120 00	
Ingall, A. W.	2,700 00	
Jackson, G. F.	2,700 00	
Jackson, H. W.	3,600 00	493 13
Jackson, W. A.	3,120 00	
Jamieson, O. S.	2,400 00	
Jeffreys, E. A. (July 1)	3,600 00	
Johnson, H.	2,400 00	727 62
Johnson, H.	3,600 00	
Johnson, H. W.	3,120 00	
Jones, F. J.	2,700 00	
Jones, H.	2,520 00	
Kee, J. B.	2,400 00	
Kellock, W. T.	3,120 00	505 50
Kent, W. H.	2,400 00	
Kerr, R. A. (June 1)	3,600 00	
Kew, J. H.	2,400 00	
Kilgore, T. H.	2,400 00	
Kingsley, R. E.	3,120 00	489 01
Lamont, E. C.	3,000 00	
Langlois, C. A.	2,400 00	
Lavoie, G.	3,120 00	1,261 48
Leask, C. W.	2,700 00	
Lee, C. E.	3,120 00	
Lee, J.	3,120 00	301 10
Letourneau, C. E.	2,400 00	
Livingstone, J. V.	2,700 00	2,145 51
Lloyd, J. B.	2,520 00	
Loree, R. C.	2,700 00	592 08
Luff, J. H.	3,000 00	
MacAloney, F. R.	2,400 00	
MacFeeters, J. A.	3,600 00	540 84
MacInnes, F. G. (Sept. 25)	3,120 00	
MacKenzie, W.	3,000 00	473 79
Marshall, G.	2,400 00	

	Salary rate	Travelling expenses
Martel, A. A.	2,700 00	1,682 55
Martin, R. I.	2,400 00	437 76
Martin, S. C. H.	3,300 00	411 03
Mason, A. J.	2,400 00	
Masterman, F. O.	2,700 00	
May, F. (Mar. 28)	3,120 00	577 69
McCreight, W. J.	3,600 00	1,591 96
McDonald, J. H.	2,400 00	
McJannett, R.	2,400 00	
McKee, J. M.	3,600 00	
McKeever, W. L.	2,700 00	
McLachlan, J. A. R. (Feb. 13)	2,700 00	
McLean, M. S.	4,140 00	969 88
McParland, M. A. J.	2,700 00	1,003 18
Moores, G. A.	2,400 00	
Moorhouse, L. (Jan. 1)	3,120 00	
Mordy, C. H.	2,400 00	
Morrison, S. A.	3,600 00	1,643 23
Mundy, T. J.	3,120 00	1,569 06
Munroe, J. C.	3,000 00	2,483 01
Murray, A. R.	3,600 00	
Newman, F. J.	3,000 00	
Nickel, C. W.	2,700 00	
Ohlke, F. R.	2,700 00	
Olson, G. S.	2,400 00	
Orr, K. H.	2,400 00	
Paddon, N.	2,700 00	878 37
Page, B. W.	3,120 00	
Partridge, H. R.	3,120 00	
Patrick, F. G.	3,120 00	457 27
Payne, J. S. R.	3,000 00	
Peloquin, J. G.	3,120 00	
Pelton, G. H.	3,400 00	397 79
Pettitt, S. H.	5,400 00	2,051 42
Piche, A.	2,400 00	
Pike, H. E. G. (Sept. 20)	3,120 00	598 51
Pleau, P.	3,000 00	
Poisson, S.	2,700 00	
Presseault, L. E.	2,700 00	
Preston, L. D.	3,120 00	
Pretsell, L. A.	2,700 00	497 57
Puckett, W. B.	3,600 00	
Purse, J.	3,120 00	670 00
Quinn, M. G.	2,700 00	
Racburn, C. G.	3,600 00	851 13
Rannie, C. A. (Oct. 1)	2,700 00	
Redpath, O. C.	2,700 00	
Reeves, J. A.	2,400 00	
Reid, W. A.	2,400 00	
Richards, H.	3,000 00	
Ricketts, G. P.	2,700 00	
Riley, W. H.	2,700 00	1,451 01
Rimmer, G. W. (Mar. 21)	2,700 00	
Rintoul, F. W.	2,700 00	404 88
Rioux, C. M.	2,700 00	1,125 83
Ritchie, A.	4,000 00	477 40
Roberts, J. R. (May 1)	3,120 00	
Roberts, O. O. (July 25)	2,700 00	
Robson, E. N.	3,600 00	
Ross, H. M.	3,300 00	1,180 34
Rougvie, J. A. (Aug. 1)	3,600 00	
Russell, J. A.	2,700 00	
Salvesen, I. E.	3,120 00	310 85
Sayles, J. H.	3,120 00	
Scott, J. M.	2,700 00	
Scott, R. D.	3,120 00	462 00
Seaborn, W. R.	3,300 00	1,411 12
Seale, A. C.	2,400 00	
Sellery, A. R. (Mar. 10)	3,600 00	
Sender, H. J. (Mar. 25)	2,700 00	414 10
Sephton, T. A. (Dec. 1)	4,500 00	900 78
Shannon, E. O. (Sept. 18)	2,700 00	
Shaver, R. A.	3,120 00	667 40
Shaver, R. F.	2,700 00	
Shearns, F. T.	4,800 00	890 67
Sheppard, E. J.	3,120 00	
Slater, R.	2,700 00	553 12
Smith, D. M.	2,400 00	
Smith, G. E.	2,400 00	
Smith, H. R. H.	3,120 00	329 20
Smith, R. E.	2,700 00	2,566 79
Smith, W.	2,700 00	
Snow, F. J.	2,400 00	
Spicer, J. M. M.	2,400 00	
Sprague, D.	4,800 00	1,213 53
Sprigings, W. C. R.	2,520 00	
Staines, H. A.	3,120 00	1,549 20
Stainforth, R. H. (Sept. 9)	2,700 00	
Stapleton, E. S.	4,500 00	1,700 48
Steben, F. L.	2,700 00	
Sternschein, A. A.	3,120 00	508 87
Stewart, D.	2,700 00	
Stickland, M. L.	2,400 00	
Stockwell, E. A.	3,900 00	1,500 97
Stone, F. M.	2,700 00	1,075 85
Sullivan, L. B.	3,120 00	
Tanner, B. H.	3,120 00	824 69
Taylor, A. I. (July 20)	2,700 00	375 72
Taylor, E. D.	3,120 00	
Taylor, J. T.	2,400 00	522 87
Taylor, P.	3,000 00	
Thomas, G.	2,700 00	
Thomson, E. G.	2,400 00	
Thorne, K. P.	3,000 00	
Tighe, E.	4,800 00	308 92
Tillett, A. B.	2,700 00	
Tompkins, R. H. (Dec. 19)	2,700 00	
Tremblay, F.	2,500 00	503 53
Tubman, W. J.	2,700 00	1,141 00
Turnbull, J.	3,120 00	842 95

	Salary rate	Travelling expenses
Ure, R. W.	3,120 00	367 50
Wallace, A. S.	3,000 00	
Walsh, G. R.	2,400 00	
Walton, F. H.	2,700 00	496 59
Walton, W. D.	2,700 00	588 43
Waterhouse, J. B.	3,600 00	2,775 39
Wellein, A. H.	3,000 00	1,646 35
Wellein, H.	4,140 00	2,842 95
White, H. O.	3,000 00	
Wild, E. (Dec. 6)	2,400 00	
Wilding, A.	3,120 00	
Wilkins, W. G. (Feb. 16)	3,120 00	
Williams, W. E.	2,400 00	784 76
Wilson, E. L.	3,120 00	
Wilson, H. R.	2,700 00	
Wilson, H. P.	2,400 00	409 63
Wilson, W. T.	3,900 00	
Winstanley, H.	3,120 00	1,185 33
Wodehouse, M. E.	2,500 00	
Wood, J. P.	2,700 00	
Wrigglesworth, N.	2,700 00	1,198 90
Wright, R. I.	2,400 00	338 57
Wyllie, W.	2,700 00	
Zoppi, F. R.	2,500 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: S. Adelkind, $1,255.80; J. H. A. Bell, $1,317.32; J. B. Campbell, $728.62; G. H. Cheney, $606.86; H. B. Clark, $561.55; J. H. Coleman, $856.78; D. M. Colquhoun, $375.12; G. H. Colson, $540.53; J. S. Cormack, $1,411.07; F. L. Couling, $743.03; A. F. Dubrule, $352; H. Fortin, $400.20; A. H. Fraser, $441.25; J. W. Gardiner, $2,348.71; L. A. G. Gay, $474.73; J. B. Giffin, $310.77; L. Green, $592.50; J. D. Hague, $816.97; P. E. Hall, $599.76; A. R. T. Harragin, $596; A L. Hopper, $1,127.83; J. O. Hussey, $461.70; M. Johannsson, $1,079.55; N. H. J. Lake, $667.96; J. Leeman, $2,058.99; W. T. MacKenzie, $455.16; C. D. MacRae, $598.50; H. S. Markham, $605.95; C. E. McClure, $669.90; R. E. McCutcheon, $1,144; J. O. McDonnell, $694.75; D. C. McIntyre, $678.79; G. H. McKay, $890.54; J. W. McKinnon, $665.59; N. J. C. McKinnon, $603.57; P. Mickleburgh, $340.80; W. T. Morrison, $1,359.74; T. B. Motherwell, $466.92; J. Novak, $706.15; L. T. Orpin, $999.02; H. Parkinson, $554.39; J. S. Peels, $601; C. A. Pratt, $799.35; L. C. Racette, $1,785.72; G. Reny, $1,483.84; J. C. Rocque, $1,412; W. S. Robinson, $372.85; G. H. Ross, $309.20; H. C. Russell, $768.38; E. Sladdon, $578.90; D. M. Smith, $308.30; W. G. Stickney, $359.70; P. M. Sproule, $680.76; F. Turnbull, $1,360.02; E. K. Turner, $2,307.62; T. Tweltridge, $320.37; J. B. Veitch, $1,056.38; G. B. Wallis, $1,197.35; H. E. White, $1,712.67; J. M. Wilkinson, $1,946.23; P. B. Wolfe, $388.39.

One employee, A. L. Hopper, received a war duties supplement, $600.

Payments in excess of $5,000 were made to the following: The Bell Telephone Company of Canada, $5,844.57; Canadian National Telegraphs, $5,564.21; International Business Machines Company of Canada, $166,406.97 for rental of equipment and $1,730.17 for sundry services; Ottawa Electric Railway Company, $5,783; Post Office Department, $9,089.36; Department of Public Printing and Stationery, $380,996.07.

Expenditures for printing and stationery for the Overseas office amounted to $78,310.40.

Treasury Board Minute T.235546, December 17, 1942, authorized the payment of supper allowance to employees of the Dependents' Allowance and Assigned Pay Branch at the rate of $1 for each four-hour night worked. Payments totalling $6,283 were made under this authority.

P.C. 1223, February 16, 1942, authorized the execution of a contract with E. G. M. Cape Company, Montreal, for the erection of a building to accommodate the Treasury Offices and staff at St. John's, Newfoundland, on a cost plus fee basis. Progress payments of $2,919.77 were made during the year.

In connection with the audit of war industry, the organization and co-ordination of war accounting activities, the following chartered accountants, under the authority of various Orders in Council, were paid the sums shown after their names: Haskell, Elderkin and Company, $6,350; C. F. Elderkin, $1,400; Kris A. Mapp, $1,600 plus $388.28 expenses; P. S. Ross and Sons, $3,425; G. A. Touche and Company, $7,007.13, and Peat, Marwick, Mitchell and Company, $1,107.50.

Allotment: Expenses of Administration Employees' Plan—Victory Loans		**41,000 00**
Expenditures		**40,700 04**
Lapsed	**$**	**299 96**

COMMENTS

Subscriptions to Victory Loans by members of the public service of Canada are handled by the Department of Finance. The salaries of the additional staff and other expenses in connection with the administration of the plan were paid from this allotment.

As of March 31, 1943, there were 53 employees paid from this allotment.

Allotment: To provide for losses of remittances for War Savings Certificates and Losses of War Savings Stamps or proceeds from sale of same		**8,000 00**
Expenditures		**7,510 00**
Lapsed	**$**	**490 00**

COMMENTS

Expenditures are payments to the Bank of Canada as authorized by P.C. 11/7359, August 19, 1942, for lost remittances for war savings certificates and losses in post offices, by fire or theft, of war savings stamps or of proceeds from sale thereof.

Allotment: To reimburse employees for loss by fire or theft of War Savings Stamps held for their account by their employers		**86 00**
Expenditures	**$**	**86 00**

COMMENTS

Expenditures were as follows: employees of Star Knitting Co., Ltd., Montreal, $42.50, P.C. 19/500, Jan. 20, 1943; employees of Alex Vinegar Meat Market, Montreal, $43.50, P.C. 23/897, Feb. 2, 1943.

Allotment: National War Finance Committee—To provide assistance to A. J. Webb, Grand View, Man., in the payment of certain medical and hospital expenses occasioned by an automobile accident while he was serving as Chairman of the Grand View Unit of the Victory Loan Volunteer Workers		**1,000 00**
Expenditures	**$**	**1,000 00**

COMMENTS

Payment was made under authority of P.C. 41/1950, March, 13, 1943.

Allotment: Overseas Cheque Adjustment Branch, Salaries		**3,106 05**
Expenditures	**$**	**3,106 05**

COMMENTS

These expenditures represent salaries of employees in the Overseas Cheque Adjustment Branch which was established in the current fiscal year. None was receiving a salary in excess of $2,400 per annum.

Allotment:	**The War Appropriation (United Kingdom Financing) Act 1942**	1,000,000,000
	Expenditures	$1,000,000,000

COMMENTS

This Act, c. 8, 1942-43, provides that "the Minister of Finance may, subject to regulations to be made by the Governor in Council, pay out of the Consolidated Revenue Fund to the Bank of Canada for the account of the Government of the United Kingdom a sum or sums of money not exceeding in the aggregate $1,000,000,000 to enable it to purchase in Canada aircraft, tanks, mechanical transport vehicles, guns, ammunition and other munitions of war, foodstuffs, raw materials, and other commodities and supplies essential to the conduct of the war and maintenance of the people of the United Kingdom, and to defray other expenses incurred in Canada arising out of the war." The expenditures include payments as authorized by P.C. 2607, April 1, 1942, to the account of the Government of the United Kingdom in the Bank of Canada for the purposes defined in the Act, and also an amount of $76,428,633.80 for the acquisition of sterling balances, held by the Foreign Exchange Control Board, in accordance with the provisions of Section 3 (3) of the Act, and which were acquired prior to April 1, 1942.

Allotment:	**Payment of Premiums on the purchase of Dominion of Canada Registered Stock**	150,000 00
	Expenditures	126,230 98
	Lapsed	$ 23,769 02

COMMENTS

As a measure for strengthening the financial position of the United Kingdom, the Treasury of the United Kingdom on August 16, 1941, issued an order vesting in it, *inter alia*, certain securities of the Dominion of Canada held by residents of the United Kingdom at the following prices payable on October 6, 1941: 3¼ per cent 1950-55 stock, £104-2-5; 3¼ per cent 1958-63 stock, £104-2-5; 4 per cent 1953-58 stock, £110-12-11. P.C. 7766 of October 8, 1941, authorized the Minister of Finance to purchase all or any of these vested securities of the Government of Canada at the prices stated, together, in the case of securities delivered after October 6, 1941, with interest at such rates not exceeding one per cent per annum as might be approved by the Minister. P.C. 8492, October 31, 1941, provided that holders of such securities which were not subject to United Kingdom vesting orders might surrender their holdings for redemption at the quotations on the London Stock Exchange, exclusive of accrued interest, on August 15, 1941, as follows: 3¼ per cent 1950-55 stock, £102.81; 3¼ per cent 1958-63 stock, £103.35; 4 per cent 1953-58 stock, £110.44 together with accrued interest thereon at the coupon rate from the last interest payment date.

The latter Order in Council also provided that moneys required for the purchase of securities under that authority or under P.C. 7766 to the extent of the principal amount thereof, but excluding any premiums on the purchase prices, be made available out of any unappropriated moneys in the Consolidated Revenue Fund and charged to Redemption of Debt, and the annual interest charges forming part of the purchase price be charged to Interest on Public Debt.

Payments from this allotment were for premiums, computed at $4.45 to the pound sterling, on securities redeemed at the above stated sterling quotations. The following table shows the value of securities redeemed and the amount of premiums paid thereon:

Securities	Amount Redeemed	Premiums Paid
3¼ per cent 1950-55	738,179 57	18,963 31
3¼ per cent 1958-63	640,914 34	19,632 41
4 per cent 1953-58	918,071 99	87,635 26
Totals	$2,297,165 90	$ 126,230 98

Allotment:	**Wartime Prices and Trade Board, Administration**	**10,464,000 00**
	Expenditures	**9,243,719 04**
	Lapsed	**$1,220,280 96**

A distribution of expenditures follows:

A	Salaries	5,915,334 66
B	Travelling Expenses	615,362 71
C	Printing and Stationery	1,037,147 66
D	Telephones	201,459 06
E	Telegrams	80,356 36
F	Legal and Audit	73,972 39
G	Advertising	745,673 41
H	Sundries	569,583 52
I	Living Allowances	4,829 27
		$9,243,719 04

COMMENTS

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act of 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulations", and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 8965, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest price at which any person may sell any goods, or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board has issued a number of orders to regulate distribution, and administers coupon rationing of sugar, tea, coffee, butter and meat. To assist the Board in controlling prices and maintaining supply, four companies, wholly owned by the Crown, have been incorporated: Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation Limited, Canadian Wool Board Limited and Wartime Salvage Limited. Assistance is given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" cannot be absorbed or offset by trade and industry.

A B As at March 31, 1943, there were 4,769 employees paid from salary allotment, from which persons on loan from commercial firms and other government departments were also paid. The following table shows those paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Abel, R. B. (includes living allowance at $600)	$3,300 00	$ 635 62
Ablett, E. V.	3,000 00	
Adams, J. I.	3,000 00	642 32
Adams, R. M.	5,000 00	
Adams, R. W. (July 21)	3,600 00	
Alexander, E. D. (Sept. 14)	2,400 00	
Allan, H. M.	3,300 00	
Allin, S. J. (Dec. 21)	4,000 00	
Alsaker, O. S.	4,000 00	
Anderson, H. D.	2,400 00	
Anderson, H. P. (Nov. 16)	4,800 00	
Andrews, J. D.	2,400 00	458 30
Anger, H. D.	6,000 00	
Anglin, S. E.	2,600 00	
Anstis, J. M. R.	4,500 00	1,736 92
Applegath, T. G.	2,400 00	
Arbour, J. E.	3,000 00	

	Salary rate	Travelling expenses
Arbuthnot, T. E.	2,400 00	
Archard, A. S.	3,300 00	
Archer, K. E.	3,600 00	568 96
Archer, R. M. ..... (Apr. 1)	4,600 00	
†Archibald, C. P.	4,200 00	1,169 88
Archibald, J. F.	2,400 00	
Archibald, J. M.	3,300 00	351 26
Armand, A.	2,400 00	
Armour, R. H.	2,400 00	448 20
Armstrong, H. L. ...	2,700 00	
Armstrong, J. I.	2,820 00	
Armstrong, S. M.	2,400 00	
Armstrong, W. D. ...	2,400 00	
Arnold, H. N. ..... (May 1)	3,120 00	
Arnold, J.	5,000 00	475 65
Arnup, J. D.	3,300 00	
Ashbourne, E. L.	4,200 00	
Atkins, J.	8,000 00	1,837 89
Bagshaw, F. B.	3,600 00	
*†Baird, F. F.	2,520 00	
Baird, R. N.	2,520 00	
†Baker, H. (Feb. 1)..	5,100 00	
Baker, H. C.	3,500 00	
Ballantyne, J. A.	3,000 00	
Bambridge, G. H. ..	2,400 00	
†Bancroft, E. C.	2,731 20	
Barbeau, R.	2,520 00	336 77
Barber, J. A. C.	3,000 00	
Barbour, G. H.	3,000 00	
Baril, J. R. A. ..... (June 1)	3,000 00	
Bark, W. A.	7,000 00	889 91
Barr, F. H.	3,000 00	
Barrett, D. D.	3,000 00	
Barter, S. P. S.	2,400 00	
Bartlett, L. P. T.	3,000 00	
Baulch, B. L.	2,400 00	
Bavin, C. H.	4,000 00	
Baylis, S. R.	3,000 00	
Bayly, C. J. (Mar. 12)	3,000 00	
Bayne, J. N.	3,600 00	
Bazin, J. A.	2,400 00	
Beach, C. L.	2,500 00	
Beattie, H. E.	2,700 00	
Beaudin, R.	2,400 00	397 34
Beaumier, O.	2,400 00	571 63
Bechard, V.	2,400 00	
Belanger, A.	2,400 00	
Belanger, C. B.	2,400 00	
Bell, O. H.	3,600 00	1,410 66
Bentley, D. F.	3,600 00	
Beresford, S.	2,400 00	316 90
Bergeron, J. P.	2,400 00	
Bergithon, C.	4,300 00	893 97
Bernier, J. A.	3,000 00	936 44
Bertrand, J. G.	3,600 00	
Beveridge, H. J.	3,000 00	
Binks, E. U.	2,400 00	
Bishop, P. H.	2,400 00	
Black, R. T.	4,900 00	1,741 10
Blackadar, B. M. .... (Feb. 1)	3,600 00	
Blackett, D. W. H. ..	2,700 00	390 70
Blair, C. H.	3,600 00	
Blair, E. C.	2,400 00	
Blais, J. F.	2,400 00	
†Blakeney, R. E.	2,400 00	
Blay, G. G.	2,400 00	
Blouin, J. A.	2,400 00	408 03
Boivin, J. E.	2,400 00	
†Bolduc, L.	2,400 00	
Bonhomme, J. R. ... (Apr. 1)	3,000 00	
Bonnard, E. D.	4,500 00	
Booth, C. H.	2,400 00	
Booth, E. E.	2,400 00	
Borduas, F.	2,400 00	
Borrodaile, P. H. ...	4,200 00	1,137 82
Boulanger, E. L.	2,400 00	351 16
Boulet, S.	2,400 00	
Bourque, E. W.	2,700 00	665 03
Bowlby, J. L.	3,120 00	
Boyd, H. E.	2,400 00	
Bradley, C. K.	2,700 00	
Bradley, W.	4,800 00	592 05
†Brand, A.	3,000 00	347 64
Brazier, C. W.	3,600 00	907 51
Bremner, B. M.	3,000 00	
Bricault, A. ..... (Mar. 1)	2,400 00	
Brimblecombe, E. D.	3,900 00	
Britnell, G. E.	5,000 00	569 04
Brocklebank, F. R. ..	3,300 00	
Brocklesby, R. E. ...	4,200 00	
Broderick, J. M.	3,000 00	
Brodie, A. T.	3,000 00	
Broley, L. L.	2,400 00	
Brook, T. J.	4,300 00	688 05
Brown, A. H.	2,400 00	569 85
Brown, D. F.	2,400 00	
Brown, F. L.	2,400 00	
Brown, G. G.	4,500 00	319 65
Brown, H. E.	2,700 00	
Brown, Ross M.	5,000 00	1,126 79
Brown, S. W.	2,600 00	
Bryan, G. J.	3,600 00	904 09
Bryant, J. S.	2,400 00	
Brydges, J. J.	2,400 00	360 41
Buchanan, D.	2,400 00	
Bunnell, A. E. K. ...	4,200 00	
Burkitt, T. E. ..... (June 17)	2,400 00	
Burnham, A. G.	3,000 00	
Burroughes, F. E. ...	6,000 00	
Butler, J. J.	2,400 00	
†Butt, F. C.	2,750 00	
Byam, P. M.	3,500 00	
Cadrin, L. P.	3,000 00	
Cadrin, P. T.	2,520 00	351 13
Cahill, E. A.	3,000 00	
Calder, C. C.	3,000 00	
Caldwell, B. A. C. ...	3,600 00	
†Calhoun, L. T.	3,000 00	
Callinan, T. J.	3,000 00	

	Salary rate	Travelling expenses
Cameron, C. D.	3,600 00	
Campeau, A.	2,400 00	
Campbell, D.	3,000 00	315 50
Campbell, J. E.	2,700 00	464 95
Campbell, L. D.	3,600 00	
Campbell, W. S.	4,500 00	937 60
Cannon, W. J.	2,500 00	
Carmichael, W.	2,400 00	
Carpenter, A. A. (Aug. 1)	3,000 00	342 00
Carpenter, E. W.	6,500 00	1,263 49
Carr, R. C.	4,800 00	
Carroll, W. J.	3,000 00	
Carroll, V. N. (Jan. 2)	2,400 00	
Cassault, J. G.	2,600 00	310 56
Caulifield, J. M.	3,000 00	781 24
Cavers, W. A.	3,000 00	
Chambers, J. W.	2,400 00	
Chapman, E. C.	2,400 00	
Charlton, L. R.	3,000 00	
Chartrand, O. H.	2,400 00	
Chipman, A. M.	2,800 00	
Chisholm, J. T. G.	3,000 00	
*†Chown, W. F.	3,180 00	
Christensen, G. B.	2,400 00	765 71
Christie, A. C.	2,400 00	349 36
Christie, R. C.	2,400 00	
Christopher, C. A.	2,820 00	
Clancey, E. C.	2,400 00	
Clark, C. E.	2,400 00	
Clark, J. F. (Apr. 1)	3,000 00	
Clarke, O. L.	2,400 00	
Clarke, P. G.	2,500 00	
Clibbon, L. R. (Apr. 15)	3,000 00	
Climo, T. A.	5,000 00	940 16
Cline, J. H.	2,700 00	
Close, J. F.	4,200 00	
†Clouston, W. J. (May 9)	3,180 00	
Colclough, A. R. Y.	2,400 00	
Coles, I. G.	2,400 00	511 11
Collins, A. C.	2,820 00	1,082 19
Complin, E. B.	3,000 00	
Congdon, W. A.	3,000 00	961 63
†Cook, A. E.	2,613 00	
Cook, W.	3,000 00	
†Cooper, H. H.	2,400 00	
Cooper, T. E.	3,000 00	597 69
Cormack, G. R. (Jan. 2)	3,000 00	
†Cormier, J. E.	3,600 00	
Corry, J. A. (July 27)	3,600 00	
Cossey, C. A.	2,400 00	397 27
Cossitt, E. C.	5,000 00	
Costigane, C. S.	2,400 00	505 82
Cote, G.	2,400 00	305 36
Couturier, J. W. (Dec. 1)	3,600 00	301 85
Cowan, A. G.	2,400 00	
Cowley, A. W.	3,000 00	
Cox, G. S. (July 13)	3,000 00	
Craig, T. S.	3,120 00	870 23
Cranston, W. H.	3,600 00	
Crew, C. G.	3,000 00	
Crisp, M. J.	2,800 00	827 30
†Croft, J. R.	6,000 00	
Cronkwright, H. F. (May 1)	2,700 00	
Cross, F. W.	2,400 00	
Crowley, D.	3,120 00	
Cruice, F.	2,470 00	864 37
Cullen, J. A.	2,700 00	
Cumming, C. F.	3,000 00	
Cummings, H. L.	5,400 00	
Cunliffe, H. W.	2,600 00	
Cunningham, R. A.	3,000 00	
Currie, F. R.	4,500 00	
Currie, W. G. (Sept. 16)	2,700 00	
Cushing, D. E.	2,520 00	454 19
†Cusson, E.	4,200 00	
Cuttell, W. C.	2,800 00	
Daignault, A.	2,400 00	
Daigneault, L. R.	4,500 00	1,149 75
Dalgliesh, G. E.	2,400 00	
Darby, A. E. (Sept. 3)	3,000 00	
D'Aubin, A. T.	2,800 00	
Davidson, J. G.	4,500 00	1,008 11
Davis, A.	2,400 00	547 79
Davis, L. S.	4,400 00	663 79
Davis, O. O.	2,400 00	
Davis, R. L.	3,000 00	
Davy, R. F.	2,400 00	439 50
Daw, P. F.	2,400 00	
Dawson, W. R.	5,000 00	
Day, K. W.	3,000 00	613 70
Deachman, T. C.	2,500 00	480 55
Deacon, W. A.	4,000 00	
de la Durantaye, C. F.	2,400 00	821 27
Delagrave, A.	3,000 00	330 79
DeLean, P. (Oct. 30)	2,400 00	
DeMara, C. R.	7,000 00	2,776 26
Demers, A.	5,000 00	
Desaulniers, J. V.	6,000 00	
Deschatelets, J. P.	2,520 00	
Deserres, G.	3,000 00	
Desmarais, J. E. R. (Jan. 2)	3,800 00	
†Desnoux, E.	3,000 00	
Desnoyers, J. A.	2,700 00	
Desrochers, F. X. (Feb. 1)	2,400 00	
Desrosiers, J. R.	2,400 00	
Devine, J. F.	4,000 00	768 27
†Dickenson, J. F.	2,520 00	
Dinsmore, G.	4,800 00	1,598 08
Dionne, J.	2,400 00	337 05
Dixon, W. A.	2,400 00	587 72
Dodson, P. J.	2,500 00	
Donaldson, B. E.	2,700 00	447 73
Doner, A. G.	2,700 00	535 14

	Salary rate	Travelling expenses
Donohue, W. T.	2,400 00	
Doran, G. E.	3,300 00	321 52
Dostie, A.	2,400 00	
Douglas, C. L. M.	5,200 00	1,111 51
Douville, C. E.	2,500 00	
Downes, J. N. A.	2,400 00	
Dowrey, W. R.	5,000 00	327 65
Doyle, H.	3,000 00	
Doyle, P. E.	2,400 00	
Drummond, W. M.	4,200 00	
Dube, H. J.	2,800 00	
Dube, N. J. O.	2,400 00	447 10
Dubois, J. A.	2,400 00	
Ducharme, E. W.	3,000 00	
Duff, J.	3,600 00	
†Duffett, W. E.	3,700 00	
Dufour, J. R.	2,500 00	
Duggan, H. O.	2,400 00	
Dunn, J.	2,400 00	
Dunning, G. G.	2,400 00	
Durocher, I. G.	4,000 00	832 55
Eagleson, J. E.	2,400 00	
Earle, R. S.	2,520 00	
Easton, R. L.	3,000 00	
Eaton, F. H.	2,600 00	
Ecclestone, A. E.	2,400 00	
Edgar, S. R.	4,000 00	
Edge, H. P. A.	6,000 00	
Edmonstone, N.	3,600 00	
Ellerton, W. P.	2,550 00	
Elliot, F. C. F.	2,400 00	
Elliott, A. L.	2,400 00	
Elliott, G. A. (Oct. 1)	5,400 00	
Elliott, S. G.	2,400 00	407 09
Elliott, W. E.	3,800 00	
Ellis, J. O.	2,400 00	
Elworthy, R. T.	4,800 00	
Emmerson, J. B.	2,400 00	
†English, J. H.	4,980 00	306 79
†Enson, B. E.	2,731 20	
†Evans, C. L.	2,411 61	
Fales, F. S.	4,000 00	2,131 00
Falls, E. G.	2,400 00	
Farley, E. J.	4,200 00	833 04
Farquhar, A. T. G.	3,000 00	
Farr, G. D.	3,000 00	562 44
Fauteux, L.	3,000 00	
Feldt, M.	2,400 00	
†Ferguson, A. D.	2,400 00	
Ferguson, J. E.	5,000 00	589 45
Fingland, L. A.	2,700 00	
Finlayson, G. D.	2,400 00	
Fisher, L. D.	2,600 00	
Fisher, R. H.	2,400 00	
Fisk, G. H.	6,000 00	
Flanagan, E. F.	2,400 00	
†Fletcher, G. C.	3,500 00	
Flynn, J.	2,800 00	
Foley, W. E.	3,000 00	
Food, B. A.	2,400 00	
Foran, M. N.	3,000 00	
Foran, P. F.	3,800 00	
Forbes, R. F.	3,000 00	
Force, E. H.	2,400 00	
Foreman, A. C.	3,300 00	651 02
Fosbrooke, H. J.	3,000 00	303 34
Foster, C. J.	2,700 00	
Foster, R. A.	2,400 00	
Fournier, C. E.	2,400 00	605 76
Fournier, J. O.	2,400 00	437 92
Fowler, R. M.	8,000 00	1,444 50
†Fowler, Ralph M.	3,500 00	
Fowler, W. W.	2,400 00	
Fox, E. J. (includes living allowance at $1,500)	5,000 00	1,040 42
Fram, J. W.	2,400 00	
Frank, J. N.	3,500 00	
Fraser, J. L.	2,500 00	
†Fraser, J. M. (Oct. 19)	3,120 00	432 06
Fraser, J. S.	3,600 00	
Fraser, S. J.	2,500 00	
Freeman, G. H.	5,000 00	1,045 73
Freeman, R. B.	2,400 00	
Friend, J. E.	2,700 00	
Fripp, H. D.	4,000 00	
Fullerton, L. R. (Oct. 1)	3,300 00	
Fyfe, M. H.	3,000 00	
Gagnon, A.	2,500 00	
Gallagher, G. B.	3,000 00	1,350 97
Gallup, R. W.	4,000 00	350 02
Garand, H.	2,400 00	
Garceau, H. N.	3,000 00	
Gardam, M. G. H.	2,400 00	
Gardhouse, G.	2,400 00	
Gasse, A. J.	2,400 00	
Gaucher, P. E.	2,400 00	
Gauley, E. R.	5,000 00	
Gauthier, E. L.	4,200 00	
†Geddes, J.	2,400 00	
Geddes, R.	6,000 00	1,507 43
Genest, C. H.	2,400 00	
Gerald, W. T.	2,400 00	
German, N. V. (Feb. 22)	2,400 00	
Gibb, J.	3,000 00	432 50
Gibbons, N. L.	2,400 00	
Gibson, J. D.	5,650 00	
Gibson, R. F. (Nov. 1)	4,800 00	
Gibson, T. W.	2,500 00	
Giddens, M.	2,500 00	335 50
Giffin, C. R. J.	2,400 00	
Gilchrist, R. S.	4,740 00	890 53
Gillespie, G. A.	3,600 00	
Gillespie, W.	3,500 00	
Gillis, E. J.	2,700 00	
Gilmour, A. A.	2,400 00	
Girard, G.	3,300 00	

	Salary rate	Travelling expenses
Girard, H.	2,820 00	
Girard, J. A.	2,400 00	470 48
†Giroux, J. R.	3,000 00	
Gold, E. R.	4,000 00	1,985 45
†Goldecke, W. F.	5,000 00	
Columbia, M.	2,700 00	724 28
Goodfellow, W. S.	3,000 00	
Goodrow, E. H. (Nov. 10)	2,400 00	
Gordon, R. V. N.	3,000 00	764 81
†Gordon, S.	2,681 76	
Gordon, T. D.	2,400 00	
Grandmaison, S.	2,400 00	
Grant, D. J.	3,200 00	
Graves, M. F.	2,400 00	
Gray, J. C. (June 9)	3,000 00	
Gray, T. P.	3,000 00	
Gray, W. H. (Jan. 2)	2,600 00	
Graybiel, R. A.	2,700 00	
Green, H. C.	2,400 00	
Greenway, R. W.	2,400 00	
Greenwood, A. W.	2,400 00	
Gregory, E. L.	2,400 00	
Grier, J. A.	3,600 00	
Grisdale, F. S.	6,000 00	912 61
†Groff, C. G.	3,114 12	
Grundy, G. E.	4,200 00	302 90
Gunn, B. K. (July 2)	5,000 00	384 59
Gunn, J. D.	2,400 00	
Hall, F. W.	3,000 00	
Hall, R. B.	3,600 00	
Hanlan, J. D.	5,000 00	
Harding, M. H.	2,400 00	
Harding, P. S.	3,000 00	
†Hargreaves, E. J.	4,200 00	3,890 28
Harlow, R. A.	3,000 00	
Harris, K. S. (July 16)	3,500 00	
†Harris, R. W.	3,600 00	
Harrison, H. S.	3,000 00	
Harrison, W. F. (June 30)	4,500 00	
Hart, A. W.	3,000 00	
Hart, D. S.	6,000 00	884 95
Hartley, A. J. (Mar. 23)	2,700 00	695 50
Harvey, K. W.	5,000 00	2,427 64
Hasley, A. R. (plus living allowance of $150 a month for 3 months)	3,800 00	
Hatheway, M. M.	2,700 00	
Hazeland, A. J.	3,300 00	410 11
Heather, A. O.	5,000 00	1,677 25
Heilig, C. G.	4,200 00	
Hemond, C. E.	2,400 00	
Henderson, A. M.	8,000 00	858 88
Henderson, C. A. (June 2)	3,780 00	
Henderson, J. C.	2,400 00	
†Henderson, W. T. R.	3,600 00	
Herbert, L.	2,700 00	
Hewitt, C. H.	2,400 00	
Hewitt, G. W.	2,400 00	
Higgins, G. I.	2,700 00	
Higgins, H. M.	3,000 00	
†Highmoor, C. K.	6,000 00	602 56
Hillier, S. H.	2,700 00	
Hillion, J. P. (Oct. 1)	3,300 00	
Hoben, R. D.	2,400 00	573 50
Hodder, D. (July 2)	2,700 00	
Hoffman, H. B.	3,200 00	
Hogarth, C. G.	2,880 00	
Holder, S. L.	3,000 00	
Holmes, E. E.	2,400 00	
Holtby, T. C.	2,400 00	
*†Hooper, J. A. V.	3,480 00	
Hopper, E. L.	2,500 00	
Hopper, M. S.	2,400 00	
Horton, E. A.	6,300 00	3,563 43
Houde, F. (Oct. 1)	2,400 00	
Housey, J. E.	3,000 00	
Howard, N. H. S.	3,900 00	
Howell, H. M.	2,700 00	
†Hoyes, W. H.	3,899 64	
Hubbard, G. D.	2,400 00	
Hughes, B. W. (July 23)	3,600 00	
Hughes, F. H.	2,400 00	
Hughes, H. D. (April 20)	2,400 00	
Hughes, R. J. E.	2,400 00	
Humphreys, H. D.	4,500 00	
†Hunnisett, H. S.	3,600 00	686 10
Hunt, C. C.	4,200 00	509 35
Hunt, J. D.	2,400 00	
Hunter, G. C.	2,500 00	
Hussey, J. A.	2,400 00	
Hyde, J. R.	5,000 00	
Hyndman, E. B.	2,400 00	
†Irwin, A. M. (Oct. 19)	4,061 04	
Ives, T. G.	2,600 00	
Jackson, J. A.	4,000 00	986 80
Jackson, T. S. (Nov. 23)	2,400 00	
†James, E. T.	3,500 00	382 86
James, G. W.	4,800 00	363 60
James, R. W. (includes living allowance at $1,500 per annum)	4,300 00	
Jarmain, E. G.	2,600 00	323 71
Jeffrey, S. A.	2,400 00	591 80
Jeffreys, E. A.	3,600 00	676 04
Jewett, K. R.	2,400 00	
Jobin, J. A.	2,400 00	
Johnson, A. W.	3,300 00	
Johnson, C. F. G.	3,500 00	
†Johnston, J. F.	3,274 44	457 27
Jolicoeur, J. H.	2,400 00	547 07
Jones, E.	2,400 00	844 01
†Jones, G. W.	3,720 00	2,056 12

	Salary rate	Travelling expenses
Jones, P. G.	3,000 00	
*†Jones, S.	4,360 00	905 39
Jones, W. (July 2)	3,000 00	
Jordan, E. J.	7,200 00	1,162 91
Jost, W. H.	3,600 00	
Julien, R.	2,400 00	
Kalmakoff, M.	3,000 00	427 77
Keenleyside, E. W.	3,650 00	3,414 89
Kelley, R. K. (May 1)	2,400 00	
†Kellond, H. W.	2,820 00	
Kelly, J. A. (May 1)	2,400 00	
Kelly, J. J.	3,500 00	
Kemp, H. R.	6,300 00	625 33
Kent, W. J.	2,700 00	506 73
Kenvyn, R.	2,600 00	312 75
Kettlewell, R. W. (May 1)	2,500 00	
Keyes, L. B.	3,000 00	
Kidd, W. V.	2,400 00	
Kieffer, J. E. H. M.	3,600 00	
King, H.	4,800 00	
King, H. B.	4,800 00	
Knox, R. M.	2,400 00	
Labarge, R. C. (Nov. 21)	2,520 00	
Labbe, N. A.	2,400 00	
Lackey, W. C.	3,300 00	438 84
†Lafave, L. B.	3,000 00	
†Lalande, L.	4,200 00	
Lalonde, E. A. (Oct. 1)	2,700 00	
Lamarche, J. A.	2,400 00	
Lamarche, J. P.	3,000 00	
Lambert, W. F.	2,400 00	544 50
LaMountain, E. L.	3,000 00	
Lang, A. A.	3,000 00	
Langdon, H. D.	5,000 00	
Langlois, M. (July 2)	3,000 00	
Langman, A. E.	3,600 00	
Laplante, L.	2,400 00	
Lapointe, G. E.	2,400 00	
Laugheed, L. E.	2,400 00	
Lavigne, J. W.	2,400 00	466 73
Lawson, W. H.	2,400 00	
Leach, H. M.	2,400 00	
Leaman, J. C.	3,000 00	
LeBlanc, R.	3,600 00	
LaBon, L.	2,700 00	1,099 49
Le Bourdais, D. M.	3,500 00	
Leckie, W. G.	2,400 00	
Lecouteur, A. C.	3,000 00	
L'Ecuyer, H. (Nov. 5)	3,600 00	
Leduc, G.	2,400 00	
LeDuc, O.	2,400 00	
Lee, W. S.	5,500 00	521 85
†LeGallais, J. P.	3,500 00	
Legare, A. H.	3,000 00	521 41
Legge, S. C.	2,800 00	
†Lehberg, A. S.	3,120 00	
†Lehberg, F. H. (includes living allowance at $600)	2,760 00	
Leishman, R. C. (Oct. 19)	2,400 00	413 73
Leishman, R. S.	2,400 00	
Leonard, L. A.	2,400 00	
Leroux, J. D.	2,400 00	
Lesage, E.	2,400 00	
Lesage, R. (Jan. 19)	3,000 00	
Leveque, H. C.	2,400 00	393 46
Levesque, E.	2,400 00	
Lewis, L. H.	3,000 00	383 30
Leybourne, H. S. (Sept. 15)	5,000 00	1,042 60
Little, A. F. (Oct. 3)	3,000 00	
Little, D. J.	3,600 00	
Little, W.	4,000 00	
Lobley, O.	7,000 00	1,434 54
Logan, E. H.	2,900 00	
London, I.	2,400 00	
Long, N. W. (Feb. 3)	6,000 00	615 31
Loree, H. S.	4,000 00	
Lothian, W. B.	3,500 00	
Love, P. F.	2,500 00	
Lowrey, H. C.	3,000 00	
Lugsdin, S. G.	2,400 00	
Lumb, C. A.	4,200 00	999 03
Lumsden, T. B.	2,400 00	
Lussier, O.	3,000 00	
Lussier, O. L.	3,000 00	
Lymburner, J. A.	2,400 00	
Lynch, D. J.	2,400 00	
Lynn, G. W.	2,400 00	
Lyon, A. L.	2,500 00	
MacBride, H. H.	2,400 00	
MacDonald, A. P.	2,400 00	1,151 40
MacDonald, J. M.	5,400 00	361 06
MacDonald, P. J.	3,300 00	
MacDonald, V. M.	2,700 00	383 54
MacDonald, W. D.	2,640 00	
MacDougal, B. A.	4,500 00	
MacDougall, W. J.	2,400 00	
MacEachern, M. E.	3,000 00	
Macey, H. H. J.	2,400 00	
MacFarlane, D. L.	4,000 00	
MacGillvray, L. M.	3,400 00	
MacKay, H.	3,000 00	
MacKeigan, I. A.	3,000 00	
†MacKenzie, C. T.	4,254 00	
MacKenzie, D. G.	10,400 00	351 05
MacKenzie, M. W.	8,200 00	
Mackey, G. A.	2,400 00	
Mackie, A. R.	4,500 00	714 87
Mackie, J. A.	2,400 00	
MacKinnon, G. I.	3,000 00	
MacKinnon, K. S. (July 23)	2,400 00	
Macklem, G. C.	2,400 00	

	Salary rate	Travelling expenses
†MacLeod, W. N.	3,335 00	
MacMahon, H. B. (Nov. 1)	3,000 00	
MacMillan, H.	2,700 00	
MacNab, F. F.	2,800 00	
Macnamara, F. C.	2,400 00	
MacOdrum, G. G.	4,000 00	589 15
MacPherson, J. S. B.	3,300 00	
Macpherson, M. C.	2,400 00	433 39
MacQuarrie, W. A.	3,000 00	
MacRae, D. C.	2,400 00	
Madson, M. E.	2,700 00	
†Maguire, E.	2,496 00	
Maguire, J. S.	3,300 00	742 06
Main, R. W.	2,820 00	
Manley, P.	4,200 00	
Manning, H. B.	2,400 00	542 39
Mansell, R. K.	2,400 00	
Marien, J. L.	3,000 00	
Marlow, J. F.	3,600 00	1,114 39
Marriseau, J. A.	2,400 00	
Marshall, D. H.	3,000 00	
Marshall, W. C. (Jan. 18)	3,600 00	
†Marshall, W. M. (Jan. 25)	3,000 00	
Martin, C. W.	2,400 00	
Martin, J. M.	2,700 00	
Martin, J. R.	3,000 00	1,151 66
Martin, W. E. C.	3,720 00	
Martyn, A. D.	3,000 00	403 45
Marwick, J. R.	4,200 00	356 50
Massey, T. C.	2,400 00	
Masson, W. G.	4,000 00	
Mathers, F. D.	6,000 00	567 47
Matheson, J. G.	2,500 00	
May, A.	5,000 00	1,698 40
May, A. S.	5,000 00	2,832 05
McAfee, H. M.	2,400 00	
McAllister, C. B.	3,000 00	
McCallum, H. A.	4,200 00	
McCannel, D. A.	3,600 00	
McCarthy, D.	3,600 00	
McClure, G.	4,000 00	
McCowan, S.	3,000 00	626 75
McRae, W. H.	2,600 00	
†McCrea, K. C.	2,400 00	1,415 37
McCulloch, W. F. (June 17)	2,400 00	
McCullough, E. E.	2,700 00	302 59
McCurdy, F. P. (Feb. 1)	2,400 00	
McCutcheon, L.	3,300 00	315 47
McCutcheon, M. W.	8,000 00	805 04
†McDiarmid, J. S.	3,500 00	457 65
McDonald, G. (May 1)	2,500 00	
McDougal, C. H. (June 9)	3,600 00	
McEwen, J. W.	2,400 00	
McFarlane, A. R.	3,000 00	
McFarlane, W. G.	2,400 00	
McGeer, D. F.	2,400 00	
McHugh, J.	3,000 00	
McIntosh, J. A.	2,400 00	
McIntosh, W. S.	2,500 00	
McIntyre, A. M.	3,600 00	
McIntyre, G. D.	3,000 00	
McIntyre, W. P.	2,700 00	
McIver, D.	3,000 00	1,473 51
McKee, C. G.	2,400 00	1,067 38
McKee, L. R. (May 1)	2,400 00	
McKibbon, H. E.	3,000 00	
McKinley, L. A.	3,600 00	
McKnight, D. H.	3,500 00	
McLaren, J. A.	3,500 00	1,098 78
McLean, W. H. (Dec. 26)	2,400 00	
McLellan, H. O.	3,000 00	
McLeod, R. A.	3,720 00	495 25
McMaster, D. S.	3,500 00	
McMichael, N.	2,600 00	
McMorran, T. F.	5,000 00	
McMullen, H.	2,400 00	
McMullen, R. G.	4,200 00	
McNaughton, D. S.	2,400 00	
McNicoll, E.	2,400 00	
McPherson, N. B.	3,600 00	
McPhillips, H.	5,000 00	337 05
McQueen, R. A.	3,000 00	
McSweeney, G. W.	3,000 00	
McVicar, K.	2,400 00	
Megan, F. C.	2,400 00	
Messervy, R. B.	2,400 00	
Miles, E. B.	2,400 00	
†Millen, E. C.	3,600 00	1,057 10
Millen, L. H.	2,400 00	1,313 20
Miller, G.	3,500 00	
Miller, G. S.	3,300 00	
Miller, H. C.	3,720 00	
†Millington, F.	3,000 00	1,093 77
Mills, G. U. (Oct. 28)	2,400 00	
Milne, C. A. (Mar. 22)	2,500 00	
Miron, H. J. (Dec. 1)	2,400 00	478 35
Mitchell, C. H.	4,680 00	349 30
Mitchell, F. L.	6,000 00	573 63
Mitchell, W. H.	2,400 00	303 75
Moffat, G. W.	2,400 00	
Moffat, R. E.	3,000 00	334 67
Molesworth, G. N.	6,000 00	
†Monroe, H. L.	2,628 84	
Montague, R. M. (Oct. 15)	2,400 00	
Montambault, A.	2,520 00	
†Mooney, G. S. (Nov. 17)	2,904 11	2,366 07
Moore, F. R.	3,000 00	
†Moorehouse, L. S.	3,000 00	
More, J. H.	2,400 00	
Morin, J. O.	2,400 00	350 74
Morris, R. M.	5,000 00	542 22
Morrison, A. D.	2,500 00	

	Salary rate	Travelling expenses
Morrison, G. C.	3,000 00	341 38
Morrison, L. M.	2,600 00	
Morton, B. R.	2,700 00	
Morton, L. B.	2,700 00	
Mousette, M.	3,000 00	
Moxley, J. F.	2,400 00	
Moyer, C. S.	3,000 00	
Moyer, M. C. (July 2)	3,200 00	
Mulcair, J.	2,400 00	
Murchison, C. A. L.	4,000 00	
Murray, J. D.	2,400 00	
Murray, R. F. (June 1)	2,400 00	
Nadeau, L. E.	4,000 00	
Nadeau, J. P.	4,000 00	1,687 30
Nash, R. F.	3,000 00	
Nason, W.	3,800 00	
Neate, A. J.	2,400 00	
Needham, C. A.	2,500 00	
†Neild, C. W.	2,700 00	
Nelles, C. M. C. (Mar. 1)	2,500 00	
Nelson, J. L.	2,400 00	
Newark, A. J.	2,400 00	689 70
Nicholl, A.	3,000 00	
Noble, R. D.	4,200 00	304 75
Noon, F. J.	2,400 00	
Norman, A. L.	3,000 00	
North, J. W.	2,700 00	
Norton, N. C.	2,700 00	
O'Brien, J. L.	2,600 00	
O'Kell, J. R. (Mar. 9)	3,000 00	742 01
†Oldaker, H. J.	3,600 00	
†Oliver, I.	3,001 04	479 56
Ouvard, R. J. E.	3,000 00	
Oxner, W. C.	3,000 00	
Paff, H. G.	4,000 00	
Paget, A. P.	2,400 00	
†Pahlen, N.	3,000 00	
Palmer, A. W.	3,600 00	
Panneton, J. (May 1)	3,600 00	
Panneton, J. J.	2,700 00	
Parent, H.	2,700 00	
Parker, A. D.	2,400 00	
Parker, A. G.	4,200 00	
Parkes, R. A. (Oct. 12)	3,600 00	
Patchell, J. B.	2,520 00	
Paquet, F.	2,400 00	
Payne, E. M.	2,400 00	
Peacey, W. A.	2,400 00	
Peart, J. W. J.	2,700 00	
†Peloquin, J. (July 31)	4,200 00	
Peltier, L. R.	2,400 00	503 57
Percy, R. W.	2,400 00	
Perkins, H. (Oct. 1)	2,500 00	
Perrault, J.	4,200 00	957 80
†Peterson, A. W. (Nov. 2)	4,140 00	
Pettigrew, J. G.	2,400 00	355 50
Phelan, W.	3,000 00	
Phelps, P. P.	2,700 00	
Phipps, R. B.	4,500 00	
Picard, G. H.	3,000 00	467 58
Piche, E.	2,400 00	
Piche, M.	3,600 00	393 72
Pincott, G. S.	6,000 00	
Plamondon, L. P.	5,400 00	991 21
Poole, A. R.	2,400 00	447 75
Pope, W. L. A.	3,300 00	536 10
†Porteous, J. W.	3,100 00	
Portway, A. C. R. (Aug. 31)	2,500 00	
Precious, H. E.	2,400 00	
Presant, F. W. (Additional $4,000 paid from Agricultural Supplies Board allotment.)	4,000 00	
Price, W. D.	5,000 00	460 20
Purdy, W. H. (Jan. 1)	3,500 00	
Racey, D. B.	3,000 00	
Racine, J. A.	3,000 00	
†Racine, P.	2,950 00	
Rainbow, J. W.	4,200 00	2,662 41
Raley, G. G. E.	5,000 00	
Randall, L. C.	2,400 00	
Ranger, P. P.	2,400 00	
Regan, J. P.	3,500 00	725 15
†Reid, M.	2,951 00	
Reid, V. J.	2,640 00	
Renauld, M. T.	2,400 00	352 74
Rennie, G. H.	7,000 00	
Reynolds, A. J.	2,400 00	
Reynolds, E. B.	3,000 00	
Reynolds, M.	2,400 00	
Rhuland, F. A.	3,360 00	559 19
Rice, C. W.	3,000 00	
†Richard, P.	2,500 00	
Riches, T. H.	2,400 00	
Ridler, A. A.	4,000 00	
†Rinfret, E. G.	5,000 00	
Ritchie, R. S.	2,520 00	
Robert, J. M. R.	2,400 00	
Robertson, S. M.	2,700 00	632 49
†Robertson, T. D.	3,800 00	770 17
Robertson, T. R. B.	2,700 00	
Robinson, E. J.	3,000 00	
Robinson, G. S.	4,500 00	
Robinson, P. R. (Sept. 1)	3,000 00	
Robinson, V. B.	4,200 00	
Robitaille, L. C.	7,000 00	356 53
Robitaille, O.	2,520 00	
Robitaille, P. A.	3,000 00	680 08
Roblin, H. N.	2,500 00	548 06
Roche, H. J.	2,700 00	
Rochon, P.	3,060 00	
†Rodomar, R. W.	5,800 00	1,267 91
Roger, P.	2,800 00	
Rogers, C. F.	3,000 00	364 97

	Salary rate	Travelling expenses
Roode, K. W.	3,000 00	
Rosenberg, H. S.	5,000 00	455 95
Rosenthal, R. W.	2,520 00	
Ross, G. A. M.	3,480 00	
Ross, G. W.	2,400 00	
Ross, H. I.	6,000 00	1,003 74
Ross, J. A.	4,500 00	
Ross, J. C.	4,000 00	400 80
Ross, W.	3,000 00	
Rousseau, V. M.	2,400 00	
Rother, A.	3,500 00	
Rowatt, J. A.	2,820 00	
Rowley, W. M. (Dec. 11)	2,400 00	
Roy, H. E.	3,000 00	
Roy, L. V. J.	3,300 00	
Roy, P. E.	2,400 00	
Rumpel, G. H.	6,000 00	
Ruppell, J. E.	2,500 00	
Rusconi, A. G.	2,400 00	
Russell, P. H. (Sept. 1)	2,700 00	
Ryan, F. W.	2,600 00	
Sabiston, G. P.	5,000 00	
Sadler, L. W.	2,400 00	
St. Arnaud, H. J. I.	3,000 00	
St. Jacques, J. H.	3,000 00	
St. John, W. K.	3,000 00	460 22
Ste. Marie, E. (Dec. 1)	3,600 00	487 45
Sainte-Marie, A. N.	3,000 00	
St. Onge, R. (Apr. 16)	3,000 00	
Samuel, C. L.	2,400 00	
Sanderson, E. H.	3,000 00	
Saunders, E. F.	6,000 00	
Saunders, F. T. W.	5,000 00	2,312 04
Sauriol, G. M.	3,500 00	
Sauriol, M. (Nov. 12)	2,400 00	
Savoie, A.	4,500 00	
†Schade, M. H.	3,000 00	
Schultz, H. W.	2,500 00	
Schultz, R.	2,500 00	
Scott, T. D.	2,400 00	
Scratch, H. H. M.	2,400 00	
Scrivener, J. V. (includes living allowance at $600)	3,600 00	
Seal, D. W.	2,500 00	
Seguin, J. O.	3,000 00	
Seldon, F. L.	4,300 00	
Sellery, A. R. (Aug. 1)	4,200 00	
Shallow, C. R.	2,400 00	
Shannon, J.	2,400 00	
Sharpe, W. H.	2,400 00	
Shaw, J. W.	3,000 00	
Sherwood, L.	3,680 00	
Short, E.	3,000 00	313 80
*†Shortt, G. E.	4,200 00	863 25
Shoults, A. M. (Sept. 14)	3,000 00	332 12
Shuker, W. C.	3,000 00	796 29
Siddall, E. R.	3,000 00	
Sidney, H. V.	3,400 00	
Simon, L. A. (July 12)	2,400 00	
Simpson, H. W.	2,500 00	
Sinclair, A. H. (Mar. 25)	3,600 00	
Sinclair, D. J.	6,000 00	
Sinclair, G. R.	2,400 00	
Sirois, J.	2,400 00	
Skaife, L. J. (Aug. 1)	4,000 00	
Skey, W. R.	2,700 00	
Slater, H. L.	5,000 00	
Smart, E. W.	7,200 00	1,168 91
Smith, A. G.	2,700 00	
Smith, A. T.	4,500 00	
Smith, D. B.	3,000 00	
Smith, F.	3,600 00	
Smith, H. G.	3,600 00	1,480 90
Smith, I. D.	2,400 00	
Smith, J. A. (Feb. 22)	3,400 00	
†Smith, J. K.	4,200 00	
Smith, N. C.	2,700 00	
Smithers, G. M.	3,300 00	
Sowdon, A. B. M.	3,420 00	
Sparling, F.	3,000 00	
Sparrow, W. H.	3,300 00	
Speers, A. M.	2,700 00	386 12
Spence, E. J.	3,780 00	696 70
Spence, H. M.	2,400 00	
Spence, W. F.	4,000 00	657 05
†Spence, R.	2,400 00	472 48
Sprange, A. E.	3,000 00	
Spry, H. W.	5,000 00	397 96
Spry, I. M. (July 2)	3,000 00	
Stables, R. J.	2,400 00	
Standish, W. T.	2,400 00	
Stanfield, R. L.	2,400 00	526 91
Stanford, W. A.	3,000 00	1,387 40
Stanley, O. J.	2,820 00	
Steele, H. W. (Aug. 1)	4,200 00	
Stein, H. H.	3,500 00	
Stephens, L. R.	3,600 00	
Stewart, C. D.	2,400 00	
Stobie, J.	2,400 00	
Stoker, H. R.	3,600 00	
†Stone, F. V. (June 30)	4,200 00	
Stonehouse, C. S.	2,520 00	562 00
Storey, R. D.	3,000 00	
Studd, W. G.	3,600 00	
Sullivan, C. C.	3,500 00	
Sullivan, J. D. (June 1)	3,500 00	
Sutherland, A.	5,000 00	
Sutherland, J. B.	2,400 00	
Sutton, F. J.	4,200 00	1,708 61
Sutton, W. E.	4,200 00	
Swayze, C. F.	3,000 00	
†Syer, R. M.	3,800 00	1,382 30
Taggart, J. G. (Feb. 6)	10,00 00	667 45

	Salary rate	Travelling expenses
Talbot, C. E.	2,400 00	371 69
Tanton, H. A. (Jan. 16)	3,000 00	
Tardif, J. O.	2,700 00	421 82
Taylor, A. B.	4,200 00	541 94
Taylor, E. B.	3,500 00	813 45
Taylor, H. E.	3,600 00	
Taylor, K. W.	8,000 00	543 12
Taylor, R.	2,400 00	657 30
Taylor, W. J.	3,600 00	
Thibert, J. A.	2,700 00	410 22
Thickson, J. N.	2,800 00	
Thomas, D. G.	4,000 00	
Thompson, J. A.	2,400 00	1,352 64
Thomson, G.	2,400 00	
Thomson, J. E.	2,600 00	
†Tibbs, W. G.	2,704 56	436 80
Toole, G. W.	3,000 00	
Topping, E.	3,250 00	
Tousignant, E.	2,400 00	
†Towers, J. C.	2,681 16	
Tracey, W. R.	2,800 00	
Traub, P. L.	2,500 00	
Tricker, F. S.	2,400 00	
Trickey, A. W.	3,000 00	
Trimble, R. C.	2,400 00	
Trudel, R.	2,400 00	
Trussler, H.	2,400 00	581 69
Tuft, G. F.	2,400 00	
Turcotte, E. (Apr. 13)	5,000 00	
Turgeon, P. E.	3,000 00	
Turgeon, R. A.	3,600 00	
Turner, A. B.	3,300 00	565 05
Turner, M. I.	2,500 00	
Turner, W. B.	2,400 00	
Tylor, H. E.	3,600 00	
†Vaillancourt, A. (Jan. 31)	5,000 00	
†Vaison, A. F.	3,240 00	1,074 85
Vallis, L. C.	2,400 00	578 75
Vanwart, F. W.	2,400 00	
Vaughan, J. B.	4,000 00	1,253 67
†Vergette, V.	2,400 00	
Verity, A. W.	2,400 00	1,098 23
†Vernon, J. C.	2,589 96	
Vezina, F. A.	2,400 00	
Vickers, R. S.	4,800 00	
Vidal, P.	2,400 00	
Vidricaire, M.	3,000 00	
†Vincent, R. L.	3,500 00	
Vipond, M. L.	2,700 00	
Virtue, R. A. (Nov. 28)	7,000 00	374 10
Wainwright, N. E. (Jan. 1)	6,000 00	
Walker, F. E.	5,000 00	
Walker, H. E. (Aug. 1)	6,000 00	
Wallace, C. G.	2,400 00	
†Walsh, G. F.	3,572 64	
Walton, C. C.	2,400 00	
Ward, G. C.	3,000 00	
Ward, S. H.	4,200 00	
Ward, W. F.	2,400 00	
Warwick, S. M. (Feb. 15)	2,400 00	
Waxman, J.	3,000 00	
Weed, P. F.	3,000 00	
Weiler, W. J.	3,000 00	
Weir, J. S.	2,700 00	
Welliver, B.	2,400 00	
Wells, D. C.	4,000 00	
Wells, G. A.	3,380 00	455 83
Wells, W. A.	3,000 00	
Wenaus, A. B.	2,700 00	655 41
White, C. S.	2,400 00	620 52
†Whitehead, R. B. (May 9)	8,400 00	
Wilfert, F. W.	2,700 00	1,406 49
Wilkinson, M. B.	2,400 00	
Williams, A. L.	2,520 00	
Williams, E. W.	2,400 00	367 42
†Williams, G. A.	3,500 00	555 55
Williams, G. T.	5,000 00	2,756 43
Williams, H. B.	4,000 00	1,609 29
Williamson, J. L. (Aug. 1)	2,400 00	
Willis, J. M. (Aug. 17)	2,700 00	
†Willis, R. B. (Sept. 20)	3,300 00	852 09
Willis, T. McK. (Aug. 17)	2,700 00	
Wilson, A. C.	2,700 00	300 95
Wilson, B. A.	2,400 00	
Wilson, G.	6,000 00	1,909 77
Wilson, G. B.	2,400 00	
Wilson, J. G. (Aug. 29)	3,000 00	
Wilson, W. M.	4,800 00	
Wingfelder, J. J.	2,400 00	
†Wishart, A. J. (June 1)	3,375 00	
Witherow, H. L.	2,400 00	
Wood, A.	2,400 00	
Wright, J. R.	4,000 00	
†Yates, R. F.	3,200 00	
Young, A. G.	2,400 00	
Young, G. J. A.	6,000 00	318 38
Young, G. M.	2,400 00	
Young, J. E.	3,000 00	
Youngs, W. H.	3,000 00	

* These employees received war duties supplements (see list).

† On loan from government departments and commercial firms.

The following employees received war duties supplements: S. J. Axford, $180; F. F. Baird, $600; W. F. Chown, $600; C. G. Gervan, $500; J. A. V. Hooper, $600; S. Jones, $140; G. E. Shortt, $780; W. Thomson, $420; R. D. Webster, $400.

B The following employees, whose salary rates were under $2,400 on that date, were paid travelling and living expenses in excess of $300: G. H. Adams, $540.39; H. Agnew, $1,628.07; J. M. Allan, $539.45; J. P. Allen, $423.24; W. E. Armstrong, $430.65; H. R. Atkinson, $674.03; L. Bartsch, $507; P. R. Beaudoin, $314.75; R. S. Beischel, $749.03; R. C. Bertram, $394.19; G. Bouchard, $766.76; J. A. Broadfoot, $498.20; H. Broughton, $309.41; H. Brown, $618.87; W. R. Brown, $1,605.47; C. A. Bryant, $793.60; B. M. Cameron, $431.35; D. M. Campbell, $375.45; E. V. Campion, $684.44; E. C. Carr, $928.57; L. P. Carrier, $548.93; H. V. Cartwright, $770.37; J. A. Cavanagh, $705.94; E. J. Chambers, $1,406.50; W. H. Chrysler, $352.44; A. A. Clarke, $595.75; H. H. Coton, $328.76; C. D. Crosby, $369.40; A. J. Crowe, $335.20; F. N. Dalton, $507.35; R. A. Davison, $327.23; G. Dean, $781.39; R. H. Dennison, $357.60; T. G. Derrington, $490.61; J. M. Dessureau, $315.53; P. K. Dickins, $380.60; L. P. Dickson, $308.65; A. F. Doyle, $517.85; J. Dupont, $591.87; H. H. Dymond, $334.20; T. H. Evans, $394.55; G. Forde, $445.90; J. A. Forget, $998.04; A. W. Forsythe, $465.02; B. Frappier, $480.69; R. H. Fricker, $497.23; S. A. Ganam, $422.34; C. E. Gariepy, $661.42; A. Gaudreault, $314.12; P. A. Gilchrist, $675.76; C. J. Gillis, $751.10; E. H. Good, $332.15; H. Gray, $457.37; F. W. Hamm, $918.94; D. B. Harcourt, $669.98; A. E. H. Harrison, $479; G. O. Hebert, $403.78; D. Hill, $669.05; H. Inman, $1,155.90; W. Jacques, $403.84; R. F. Johnson, $506.75; M. Johnston, $605.50; J. C. Jones, $383.56; A. Judd, $310.78; W. G. Kennedy, $491.85; J. L. Kent, $347.15; N. W. Kingsland, $421.36; V. Labreque, $689.82; W. D. LaFrance, $341.95; A. Landry, $318.54; G. H. Landry, $314.01; R. Laquerre, $599.35; J. A. Lavigne, $846.29; H. Leah, $374.67; J. L'Ecuyer, $479.55; A. W. Lindsay, $301.10; H. M. Linnell, $531.38; P. H. Linzey, $321.45; G. J. S. Lumsden, $896.19; A. Lyons, $507.22; A. MacDougall, $324.96; A. B. MacInnes, $379.40; H. MacKenzie, $580.32; N. C. Maynard, $1,016.66; A. McIntosh, $397.07; R. F. McRae, $321.50; A. Milot, $484.12; C. O. Mollberg, $401.93; F. T. Moore, $344.59; J. A. Morin, $391.99; B. Moses, $398.14; J. E. Nadeau, $631.51; L. P. Norman, $852.71; S. J. Norman, $552.33; C. Owen, $706.83; A. H. Parsons, $538.36; K. N. Paupst, $445.55; C. E. Payne, $1,144.10; L. P. Pelletier, $611.47; H. L. Peterson, $455.48; P. P. Pilon, $915.36; C. Planta, $1,834.50; J. R. Poirier, $344; W. A. Pope, $770.90; C. E. Proctor, $502.56; A. Proulx, $704.15; J. L. Quesnel, $1,467.18; W. G. Rice, $369.40; A. E. Robinson, $402.70; A. H. Rosevear, $352.02; J. H. Rowan, $496.47; R. L. St. Clair, $320.96; C. W. Smith, $315.69; N. W. Symonds, $364.01; H. Taylor, $477.15; W. A. Thompson, $934.33; A. Theberge, $407.42; A. H. Thomsett, $354.03; D. C. Tierney, $629.77; J. E. Tremblay, $437.36; R. B. Trott, $349.90; C. E. Vezina, $367.53; C. C. Viger, $334.55; G. A. Vissac, $476.08; G. S. Wallbridge, $481.35; H. C. Watson, $625.34; J. S. Wilson, $673.93; R. Wolcott, $440.21.

The following persons serving the Board without remuneration were paid travelling and living expenses in excess of $300: K. Aitken, $600.05; R. H. Amell, $787.43; J. Ball, $327.50; O. B. Barber, $1,479.15; H. S. Beane, $318.59; N. G. Bennett, $303.35; F. L. Bishop, $658.09; H. H. Bloom, $2,165.47; J. C. A. Bordeleau, $1,944.55; M. Boyd, $463.84; A. Bradshaw, $1,079.08; R. B. Brenan, $2,038.80; A. L. Brown, $1,085.68; G. E. Brown, $355.49; C. H. Browne, $1,047.04; R. M. Bryan, $410.72; C. R. Burroughs, $183.78; C. H. J. Burrows, $398.44; L. F. Burrows, $626.48; E. G. Burton, $1,692.37; L. Cameron, $500.03; C. H. Champion, $852.10; R. F. Chisholm, $3,077.22; H. R. Cohen, $582.26; M. Conroy, $314.66; S. C. Cook, $506.65; H. Crombie, $435.65; D. P. Cruickshank, $361.54; L. Daoust, $1,733.46; R. E. Day, $889.31; A. Desautels, $766.70; D. Dewar, $1,834.92; D. C. Dick, $3,880.69; H. Dingle, $1,953.02; S. G. Dixon, $857.21; T. S. Dixon, $449.06; J. S. Eckman, $748.35; M. E. Enkin, $581.36; T. B. Fallows, $426.10; L. W. Ferguson, $392.17; R. H. Ferris, $309.78; C. E. Finlay, $585.16; J. D. C. Forsyth, $4,201.39; G. M. Gilchrist, $524.88; S. Godfrey, $1,210.91; D. Gordon, $1,233.31; W. M. Grant, $2,818.08; J. Greenblat, $309.58; E. T. Griffith, $1,445.26; B. K. Gunn, from July 2, $704.12; W. H. Harrison, $1,481.57; F. C. Hayes, $441.62; H. E. Hazelwood, $557.72; C. H. Herbert, $2,204.55; L. S. Hewes, $2,184.16; H. J. Hobbins, $3,514.08; C. V. Hodder, $1,058.41; J. L. Hodges, $350.36; G. S Hougham, $1,170.34; A. Irish, $2,252.27; L. D. Jackson, $633.94; A. P. Jewitt, $769.44; G. E. Johnston, $1,214.46; F. W. P. Jones, $1,595.11; T. Jobin, $314.60; W. A. Kennedy, $1,543.49; J. A. Klein, $1,395.64; G. F. Layne, $314.27; C. S. Leckie, $2,127.75; H. H. Levy, $1,757.25; H. S. Leybourne, from Sept. 15, $1,597.30; H. A. MacKenzie, $4,072.22; H. L. MacKinnon, $362.75; W. H. Male, $985.43; L. Marcoux, $410.34; F. G. Mathers, $420.61; W. O. Matthews, $493.04; A. F. McAlpine, $394.86; D. L. McCoy, $465.20; J. J. McHale, $910.98; A. N. McLean, $3,758.04; E. B. McMaster, $930.10; L. E. Messinger, $566.06; A. E. Montgomery, $749.55; W. J. Moore, $667.80; M. Morris, $338.95; R. M. Morris, $333.85; R. S. Morris, $542.22; C. J. Morrow, $1,716.62; S. R. Noble, $2,241.04; K. H. Olive, $846.55; W. H. O'Reilly, $346.65; J. J. Page, $4,378.21; W. Park, $1,316.20; P. Pinder,

$1,029.49; H. S. T. Piper, $314.17; J. V. R. Porteous, $557.93; W. F. Prendergast, $3,510.05; W. G. Pulkingham, $456.20; F. G. Risebrough, $2,893.49; G. G. Ross, $393.05; H. Rother, $605.67; F. Ryan, $2,063.17; A. C. Salter, $2,828.75; S. F. D. Sampson, $798.70; B. H. Sanders, $3,731.01; J. H. Scandrett, $1,129.25; T. H. Shield, $311.35; E. J. Shoemaker, $2,104.15; R. A. Sim, $326.84; J. M. Sinclair, $3,083.79; H. G. Smith, $643.45; J. Stewart, $917.63; J. McG. Stewart, $1,648.03; W. D. Summer, $518.27; A. F. Telfer, $789.40; L. N. Thompson, $422.19; J. H. Thompson, $686.63; W. J. Tiller, $1,887.93; D. R. Townsend, $1,011.79; J. H. F. Turner, $1,009.73; L. B. Unwin, $687.75; T. K. Wade, $1,395.84; W. P. Walker, $1,766.59; E. B. Wardle, $732.56; R. Weaver, $397.67; R. L. Weldon, $1,128.77; G. E. Wemp, $827.27; R. M. Wilson, $830.99; H. H. Woodward, $342.88.

The following Judges and persons on loan from other government departments were paid travelling and living expenses in excess of $300: His Honour T. H. Barton, $2,290.13; J. E. Blakeman, $706.20; R. M. Brown, $523; E. Burrough, $397.50; D. R. Cameron, $823.03; His Honour J. C. A. Cameron, $857.32; R. H. Candy, $502.61; His Honour D. B. Coleman, $391.72; His Honour A. B. Currey, $558.75; F. E. Foulds, $510.05; W. J. W. Lennox, $1,632.95; T. Marshall, $906.56; F. A. McGregor, $922.42; F. G. Neate, $1,399.30; A. F. W. Plumptre, $1,309.91; C. E. Rice, $336.10; His Honour W. T. Robb, $668.40; His Honour H. W. Sangster, $424.29; G. M. Stewart, $1,645.79; R. Thomas, $1,793.96; Honourable T. Tremblay, $381.83; P. G. Turner, $1,086.72; J. C. Veness, $2,764.74; R. L. Wheeler, $318.03.

Payments in excess of $5,000 were as follows:

C Department of Public Printing and Stationery, printing $714,135.80, stationery and equipment $322,463.13.

D Alberta Government Telephones, $5,072.09; Bell Telephone Company of Canada, $154,787.60; British Columbia Telephone Co., $7,987.80; Manitoba Telephone System, $6,317.52; Saskatchewan Department of Telephones, $8,259.95.

F Canadian National Telegraphs, $38,173.99; Canadian Pacific Railway Company, $33,510.88.

G Advertising Agencies of Canada, $608,811.49; Department of National War Services, $61,768.59.

H Addressograph Sales Agency, $6,284.34; Canadian National Railways, freight and express, $18,733.85; Canadian Pacific Express Company, $7,381.67; Canadian Pacific Railway Company, freight, $5,221.86; F. A. Combe, $6,359.56; Might Directories Ltd., $8,252.11; Post Office Department, $258,775.72; Richard De Boo Ltd., $5,767; Stevenson & Kellog Ltd., $7,825.37; J. D. Woods Co., Ltd., $127,413.14.

Allotment:	**Wartime Prices and Trade Board, Office accommodation, furniture and equipment for various Administrators, Prices and Supply Representative and Sub-Regional Representatives**		**50,000 00**
	Expenditures		**33,846 06**
	Lapsed		**$ 16,153 94**

COMMENTS

Payments in excess of $5,000 were: Grand & Toy, Ltd., $5,787.57; Mitchell & McGill, $5,552.93; Office Specialty Mfg., Co., Ltd., $12,468.89.

Allotment:	**Subsidies due to application of order placing ceiling over all prices—Commodity Prices Stabilization Corporation**	**89,000,000 00**	
	Less advances	**21,055,901 51**	
			67,944,098 49
	Expenditures		**67,715,228 36**
	Lapsed		**$ 228,870 13**

COMMENTS

P.C. 9870, December 17, 1941, as amended by P.C. 5863, July 7, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Commodity Prices Stabilization Corporation Limited as a Crown company under the Companies Act 1934, and to execute an agreement with the Corporation authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform for the purpose of assisting the Wartime Prices and Trade Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and bulk purchasing in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. Under the same authority, the Corporation was empowered to carry on its duties and responsibilities through the incorporation and organization of subsidiary companies, and under this provision a subsidiary, Wartime Food Corporation Limited, was established. The Order in Council authorized the Minister, with the approval of Treasury Board, to advance funds for administrative and other expenses of the Corporation. The advances are recorded in a Miscellaneous Current Account (shown under Trust and Special Accounts further on in this section); expenses of the Corporation are met from these advances and, periodically throughout the year, the account is credited and the War allotment debited with such expenses. In the present fiscal year, $88,771,129.87 was advanced of which $21,055,901.51 remains as a debit balance in the account while the sum of $67,715,228.36 was charged to the War allotment. The latter amount was expended as follows:

Commodity Prices Stabilization Corporation—		
Administrative expenses		531,415 19
Subsidies: import		34,092,172 76
domestic		29,889,118 71
Commodity trading loss		2,343,968 84
		66,856,675 50
Less interest earned		858 51
		66,855,816 99
Wartime Food Corporation Limited—		
Administrative expenses		27,129 68
Commodity trading loss		832,281 69
		$ 67,715,228 36

The balance sheet as at March 31, 1943, and operating statements for the present fiscal year, as furnished and certified by the Auditor General, will be found in Appendix 6 to this section, page CC—94.

Allotment:	**To cover expenditures in connection with Wartime Prices and Trade Board—**		
	Canadian Wool Board Limited	**10,000,000 00**	
	Less Advances	**9,965,753 33**	**34,246 67**
	Expenditures		**$ 34,246 67**

COMMENTS

P.C. 1853, March 10, 1942, authorized the Minister of Finance to cause the incorporation and organization of the Canadian Wool Board Limited as a Crown company under the provisions of the Companies Act 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation and distribution of domestic and foreign wool and related

products as may be deemed necessary. Under the same authority the Minister may, with the approval of the Treasury Board, advance funds for administrative and other expenses of the company. The advances are recorded in a Miscellaneous Current Account (shown under Trust and Special Accounts further on in this section); expenses are met from these advances and periodically throughout the year the account is credited and the War allotment debited with such expenses. In the present fiscal year, $10,000,000 was advanced of which $9,965,753.33 remains as a debit balance in the account while the sum of $34,246.67 was charged to the War allotment.

The balance sheet as at March 31, 1943 and operating statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page CC—92.

Allotment:	**To cover expenditures in connection with Wartime Prices and Trade Board—Wartime Salvage Limited**	**1,000,000 00**	
	Less Advances	**560,125 77**	
			439,874 23
	Expenditures		**$ 439,874 23**

COMMENTS

P.C. 2530, March 30, 1942, authorized the Minister of Finance to cause the incorporation and organization of Wartime Salvage Limited as a Crown company under the provisions of the Companies Act 1934, and to execute an agreement with the company authorizing it to perform such duties and to enter into such transactions as the Minister or the Wartime Prices and Trade Board may authorize or direct it to perform with respect to the acquisition, conservation, salvage and disposition of waste or used matter of all kinds as may be deemed necessary. Under the same authority the Minister may, with approval of the Treasury Board, advance funds for administrative and other expenses of the company. The advances are recorded in a Miscellaneous Current Account (shown under Trust and Special Accounts further on in this section); expenses are met from these advances and periodically throughout the year the account is credited and the War allotment debited with such expenses. In the present fiscal year $1,000,000 was advanced of which $560,125.77 remains as a debit balance in the account while the sum of $439,874.23 was charged to the War allotment.

The balance sheet as at March 31, 1943, and operating statements for the present fiscal year as furnished and certified by the Auditor General will be found in Appendix 6 to this section, page CC—98.

Allotment:	**To provide for payment of freight from Sydney, N.S., to Montreal, Quebec, on steel billets shipped from Dominion Steel and Coal Corporation Ltd., to Steel Company of Canada, Limited**	**1,150 59**
	Expenditures	**$ 1,150 59**

COMMENTS

Under authority of P.C. 24/3975, May 14, 1942, payment of $1,150.59 was made to the Steel Company of Canada, Limited.

Allotment:	**Payment of freight on steel scrap shipped from British Columbia to Sault Ste. Marie, Ont., and consigned to the Algoma Steel Corporation**		**111,000 00**
	Expenditures		**89,574 00**
	Lapsed		**$ 21,425 97**

COMMENTS

Expenditures are payments, authorized by P.C. 5649, June 30, 1942, to the Algoma Steel Corporation covering the difference between cost of freight on shipments of steel scrap from British Columbia to Sault Ste. Marie, Ont., and the cost on shipments from sources in Northern Michigan which were cut off as the steel scrap was required by the United States War Production Board.

Allotment:	**Canadian Furnace Limited, Port Colborne, Ontario—Subsidy on coke for production of pig iron**	**255,000 00**
	Expenditures	**242,156 16**
	Lapsed	**$ 12,843 84**

COMMENTS

In order to prevent curtailment of supply required for war purposes, P.C. 17/1006, December 24, 1941, as amended by P.C. 3591, April 30, 1942, authorized payment of compensation to Canadian Furnace Limited for the increased cost of coke used in the production of pig iron. Payments were subject to limitations and conditions and not to exceed $85,000 in respect of the coke consumed during any one of the three quarterly periods April 1 to June 30, July 1 to September 30 and October 1 to December 31, all dates inclusive, in the year 1942. Payments for each quarter period were as follows: June 30, $85,000; September 30, $72,156.16; December 31, $85,000.

Allotment:	**To provide for payments, by the Minister of Finance, to reimburse Canadian Furnace Limited for freight paid from Montreal to Port Colborne on not more than 70,000 net tons of coke for the period May 25, 1942, to December 31, 1942, both dates inclusive, such coke being shipped by the Lasalle Coke Company to Canadian Furnace Limited; all such payments being subject to the limitations and conditions set forth in Order in Council P.C. 4832, June 9, 1942**	**238,000 00**
	Expenditures	**191,646 65**
	Lapsed	**$ 46,353 35**

COMMENTS

Due to re-allocation of the Canadian supply of metallurgical coke to the blast furnaces in Canada, it was necessary that Canadian Furnace Limited requirements be supplied by the Lasalle Coke Company. P.C. 4832, June 9, 1942, authorized the Minister of Finance to reimburse Canadian Furnace Limited for freight paid on shipments of coke from Montreal to Port Colborne, and payments amounted to $191,646.65. P.C. 1690, March 4, 1943, provides "that the payments to be made to the Company in respect of the period up to April 1, 1943, shall be made out of the funds advanced or made available to the Department of Munitions and Supply out of the special war appropriation and all payments thereafter shall be made out of the funds to be similarly advanced or made available for the fiscal year in which such payments are to be made." A payment of $49,374.49 for the last quarter of the fiscal year 1942-43 was made by the Department of Munitions and Supply under the above authority and appears under Expansion of Industry—Miscellaneous War Expenses in the section of this report pertaining to that Department.

WRITE DOWN OF ASSETS

Cancellation of Canadian Farm Loan Board Capital Stock—Canadian Farm Loan Act, c. 66, R.S., and amendments.....$ 7,355 00

COMMENTS

Under authority of the Canadian Farm Loan Act, capital stock subscribed by the Dominion Government totalling $7,355 was cancelled during the year. Of this amount, $5,405 was for first and second mortgage loans where the title was transferred to the Canadian Farm Loan Board; $973 was for subscriptions written down in virtue of proposals formulated under the Farmers' Creditors Arrangement Act, c. 53, 1934; and $977 was for subscriptions arising out of composition agreements made under provisions of Section 4 (*g*) of the Canadian Farm Loan Act, 1935.

Provision for Reserve Account—Loans and Advances—Consolidated Revenue and Audit Act, c. 27, 1931.....$25,000,000 00

COMMENTS

This amount was charged to Consolidated Fund to augment the reserve for possible losses in the ultimate realization of Active Loans and Advances. The reserve now amounts to $75,000,000 (see under Loans and Advances in the Trust and Special Accounts further on in this section).

TRUST AND SPECIAL ACCOUNTS

[2] Special Deposits

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Bank of Canada—				
Special Funds—				
Redemption Account	247,092 89	1,886,806,247 14	1,886,800,000 00	240,845 75
Interest Account	150,466 15	148,612,794 53	148,800,067 84	337,739 46
Redemption of War Savings Certificates	42,598 03	22,456,491 27	22,900,000 00	486,106 76
Bank of Montreal, London—				
Special Funds—				
Interest Account	47,372 27	484,794 55	460,168 33	22,746 05
Stock Redemption Account:				
1930-50 Loan	274,317 80	3,406 67		270,911 13
1940-60 Loan	1,084,382 17	103,122 77	973 33	982,232 73
3% London Loan due July 1, 1938	2,757 79	324 44		2,433 35
3½% C.P.R. Land Grant Loan due July 1, 1938	8,273 33			8,273 33
Bank of Montreal, New York—				
Special Funds—				
Interest Account	2,347 00	1,391,140 87	1,395,158 45	6,364 58
Securities Account.....	1,084,080 99	955,510 86	255,901 78	384,471 91
	$2,943,688 42	$2,060,813,833 10	$2,060,612,269 73	$2,742,125 05

COMMENTS

Special deposits consist of balances in the hands of certain fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

[3] Bank of Canada—Capital Stock Investment

Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
$ 5,920,000 00			$ 5,920,000 00

COMMENTS

Bank of Canada Capital Stock represents the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, $5,000,000 represents the par value of 100,000 shares of capital stock, and the balance of $920,000 premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of $225,000 from dividends and $7,985,230.43, being the Government's share of the net surplus for the year, were credited to Return on Investments.

[4] Central Mortgage Bank—Capital Stock

Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
$ 250.000 00			$ 250.000 00

COMMENTS

This account represents the investment of the Dominion Government in the Central Mortgage Bank. Under the provision of section 13 of the Central Mortgage Bank Act, 1939, the Minister of Finance was empowered to subscribe for one hundred thousand shares of the capital stock of the bank at par at such times and in such amounts as the Governor in Council might determine. P.C. 1984 of July 27, 1939, authorized the payment by the Minister of two dollars and fifty cents in respect of each one hundred dollar share. Due to the state of war and to the uncertainties regarding the effects which the war might have on its proposed business, the bank remained inoperative during 1941 and 1942. The net surplus for the calendar year 1942 consisting of earnings on the investment of the capital subscriptions, less expenses incurred, amounted to $3,408.87 and was credited to Revenue—Return on Investments.

[5] Foreign Exchange Control Board—Advance

Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
$725,000,000 00	$622,000,000 00	$297,000,000 00	$400,000,000 00

COMMENTS

The closing balance represents the net advances made to this Board under the provisions of the Exchange Fund Order, 1940, and section 3 of the War Appropriation Acts of 1941 and 1942, to provide capital to carry on its foreign exchange transactions. Receipts represent repayments of advances while the disbursements are additional advances. Interest due to November 1, 1942, at 1 per cent per annum, and amounting to $4,633,434.56 was received and credited to Revenue—Return on Investments.

[6] Loans and Advances

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A Canadian Farm Loan Board—				
Initial Capital Advances..	5,050,000 00			5,050,000 00
Capital Stock—				
First Mortgage Loan ...	1,628,177 00	7,028 00		1,621,149 00
Second Mortgage Loan..	157,329 00	327 00		157,002 00
Capital Stock purchased from Provinces	471,257 00			471,257 00
Bonds	29,200,000 00	2,500,000 00		26,700,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances.	29,000 00			29,000 00
Capital Stock Subscriptions	1,519 00			1,519 00

[6] Loans and Advances—*Concluded*

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
B Dominion and National Housing Acts	16,254,094 98	1,087,597 95	1,326,494 92	16,492,991 95
C Foreign Governments—				
Greek Government	6,525,000 00			6,525,000 00
Roumanian Government	24,329,262 40			24,329,262 40
Government of Union of Socialist Soviet Republics			917,159 16	917,159 16
D Municipal Improvements Assistance Act	5,976,260 65	531,843 71	296,299 50	5,740,716 44
E New Westminster Harbour Commission	274,537 23			274,537 23
F Housing Loans—				
Province of Nova Scotia	107,000 00	70,000 00		37,000 00
Province of Prince Edward Island	23,500 00	23,500 00		
G Unemployment Relief Acts Loans—				
Province of Manitoba	25,217,214 18	288,674 09		24,928,540 09
Province of Saskatchewan	71,341,419 95	50,986 87		71,290,433 08
Province of Alberta	25,972,000 00	26,010,500 00	25,972,000 00	25,933,500 00
Province of British Columbia	34,744,387 36	34,744,387 36	34,623,131 53	34,623,131 53
H Province of Alberta—Subsidy Overpayment	468,750 00	468,750 00	400,000 00	400,000 00
I Province of Saskatchewan Power Commission	53,760 00	3,840 00		49,920 00
J Loan to Government of the United Kingdom			700,000,000 00	700,000,000 00
	247,824,468 75	*65,787,434 98*	*763,535,085 11*	*945,572,118 88*
K Less: Reserve for losses on ultimate realization of Active Loans and Advances	50,000,000 00 Cr.	25,000,000 00		75,000,000 00 Cr.
	$197,824,468 75	$ 90,787,434 98	$763,535,085 11	$870,572,118 88

COMMENTS

A No advances were made to the Canadian Farm Loan Board during the year and amounts totalling $2,507,355 were credited to these accounts. Capital stock amounting to $7,355 was written off to Consolidated Fund leaving a debit balance of $2,249,408 in the capital stock subscription account on March 31, 1943. Canadian Farm Loan Board Bonds amounting to $2,500,000 were redeemed during the year. Interest amounting to $1,196,462.54

was received during the year and credited to Revenue—Return on Investments. Of the total, $175,000 represented interest on initial capital advances and $1,020,777.40 interest at 3½ per cent on Farm Loan Bonds. Initial capital advances are free of interest for a period of three years.

No advances for initial capital or subscriptions for capital stock were made under authority of the Canadian Fisherman's Loan Act, c. 52, 1935. Interest of $685.14 included in the above total was received on Initial Capital Advances and credited to Revenue—Return on Investments.

B Disbursements are the Dominion's share of loans made under the National Housing Act, c. 49, 1938, while receipts are repayments of loans under this Act and its predecessor, the Dominion Housing Act, c. 58, 1935. The Government's share of losses on the realization of defaulted loans amounting to $1,634.50 was reduced by its share of profits of $209.33, leaving a net loss of $1,425.17 which is shown under the ordinary expenditures of this Department.

C No payments of principal or interest were received during the year on account of advances made to the Governments of Greece and Roumania in 1919-20 and 1920-21.

Under authority of Section 3 of the War Appropriation Act, 1942, and pursuant to an agreement between Canada and the Union of Socialist Soviet Republics approved by P.C. 7822 of September 1, 1942, a credit of $10,000,000 was established for the purchase by Russia of Canadian wheat and flour; advances totalling $917,159.16, bearing interest at 3 per cent per annum, were made.

D The disbursements represent advances under authority of the Municipal Improvements Assistance Act, c. 33, 1938, while the receipts represent repayments. No further loans were authorized during the fiscal year. Interest at a rate of 2 per cent, amounting to $117,437.34, was credited to Revenue—Return on Investments.

F Housing loans made to provinces during the years 1919 to 1924 under the authority of P.C. 2997 of December 3, 1918, and amendments, were repaid as shown. Interest at 5 per cent to a total of $5,516.27 was credited to Revenue—Return on Investments.

G No further loans were made to the provinces during the year for unemployment or agricultural assistance. Repayments as shown were received from the Provinces of Manitoba and Saskatchewan while the receipts and disbursements in the case of Alberta represent renewals of $25,972,000 and repayments of $38,500. The Province of British Columbia repaid $121,255.83 and the renewals totalled $34,623,131.53. Interest amounting to $2,786,324.19 was received and credited to Revenue—Return on Investments.

H Subsidy overpayment to the Province of Alberta secured by a Treasury Bill of the Government of Alberta was reduced during the year by a repayment of $68,750. The balance of the loan, amounting to $400,000, was renewed under authority of P.C. 7901 of September 3, 1942. Interest at 3 per cent, amounting to $13,031.25, was received and credited to Revenue—Return on Investments.

I The loan of $57,600 to the Province of Saskatchewan authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its system to the Bombing and Gunnery School at Dafoe, Saskatchewan, bears interest at 3½ per cent and is repayable in thirty half-year instalments, beginning May 15, 1941. Repayment of principal totalling $3,840 was received during the year while interest amounting to $1,848 was credited to Revenue—Return on Investments.

J Under authority of the War Appropriation (United Kingdom) Financing Act, 1942, sterling balances in an amount equivalent to $700,000,000 at the exchange rate of $4.45 were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, is non-interest-bearing until after the termination of the war.

K During the year this reserve was increased by a further $25,000,000, the offsetting entry being a charge to Consolidated Fund in the expenditures of this Department.

[7] Province Debt Accounts

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Prince Edward Island	775,791 83			775,791 83
Nova Scotia	1,055,411 69			1,055,411 69
New Brunswick	529,299 39			529,299 39
Quebec	2,549,213 61			2,549,213 61
Ontario	2,848,289 52			2,848,289 52
Manitoba	3,578,941 20			3,578,941 20
British Columbia	583,021 40			583,021 40
	11,919,968 64			*11,919,968 64*
Less: Province of Nova Scotia Suspense Account ...	40,139 91			40,139 91
Province of Prince Edward Island Land Account	782,402 33			782,402 33
Province of Quebec Debt Account	1,473,609 63			1,473,609 63
	2,296,151 87			*2,296,151 87*
	$ 9,623,816 77			$ 9,623,816 77

COMMENTS

The amount of $2,296,151.87, included as an asset in the Dominion Balance Sheet, consists of amounts due on debt account by the provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of $11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts may be found in Appendix No. 5 to this section, page CC—85.

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[8] Unamortized Discount and Commission on Loans

Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
$ 55,575,167 35	$ 8,564,223 78	$ 27,947,591 83	$ 74,958,535 40

COMMENTS

The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Receipts represent refunds and amortization charges applicable to 1942-43, the offsetting debit to the latter appearing under expenditure. Disbursements represent the premiums, discounts and commissions on loans issued during 1942-43 debited to this account. Details, by loans, of the amounts amortized will be found in Appendix No. 3 to Part I of this Report (page 55).

[9] **Miscellaneous Current Accounts**

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A	Advance for Purchase of Victory Loan Bonds to be sold in the Northwest Territories	10,000 00	10,184 58	184 58	
	Advances to Royal Canadian Mint—				
B	Gold Purchase Account	2,521,834 22	87,922,919 58	88,472,963 24	3,071,877 88
C	Silver Purchase Account	978,634 12	4,834,342 96	4,350,910 83	495,201 99
C	Copper Purchase Account	43,454 31	1,192,967 31	1,174,403 20	24,890 20
C	Nickel Purchase Account	153,932 83	336,611 53	190,121 90	7,443 20
D	Bank for International Settlements	272,785 84			272,785 84
E	Bank of Montreal, Provincial Notes—Suspense	27,574 83	1 00		27,573 83
F	Bond Holding Account	41,859,542 77	49,653,805 51	42,008,750 86	34,214,488 12
G	Canadian National Railways — Exchange Suspense		63,575,912 69	63,575,912 69	
H	Canadian Wool Board Limited		184,399 22	10,150,152 55	9,965,753 33
I	Commodity Prices Stabilization Corporation Limited		68,271,606 87	89,327,508 38	21,055,901 51
J	Dominion of Canada Assay Office—Gold and Silver Purchase Account	133,957 43	5,277,349 56	5,205,315 33	61,923 20
K	Gold Bullion		90,746,080 09	90,746,080 09	
M	Investment Suspense for 5% New York Bonds due May 1, 1952		83,410,774 84	83,410,774 84	
N	Montreal Turnpike Trust	14,308 00			14,308 00
O	Redemption of Debt—London Suspense		1,719,008 85	1,719,008 85	
P	St. John Bridge & Railway Extension Co. Loan	433,900 00			433,900 00
Q	Saskatchewan Government Seed Grain Advances, 1908	86,485 82	556 43		85,929 39
R	Unclaimed Registered Interest Suspense	9 63			9 63
S	United Kingdom Financing — Securities Suspense		69,465,171 35	69,465,171 35	
	Victory Loan Subscriptions Suspense—				
T	Second Victory Loan, 1942	116,788 53	118,904 62	2,116 09	
T	Third Victory Loan, 1942			44,682 41	44,682 41
U	War Savings Certificates, 1940—Suspense		188 00	188 00	
V	Wartime Salvage Limited		456,438 05	1,016,563 82	560,125 77
		$ 46,653,208 33	$527,177,223 04	$550,860,809 01	$ 70,336,794 30

COMMENTS

A This account was opened in 1941 to record the purchase of $10,000 Second Victory Loan Bonds due March 1, 1954, to be sold to government officials, etc., in the Northwest Territories and northern Quebec. Bonds for the full amount advanced were sold, the amount of $184.58, being profit on bond sales, was deposited to Revenue—Miscellaneous.

B The amount shown as receipts is from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public, while disbursements represent payments made by the Royal Canadian Mint for newly-mined gold, old jewellery, dental scrap, etc. The closing balance represents the statutory value equivalent to $20.67+ the ounce fine of the gold on hand at that date, the net operating profit for the year being transferred to Revenue—Bullion and Coinage.

C Receipts in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the sale of fine silver to the public. Disbursements are the value of all metals purchased for coinage purposes as well as the net value of mutilated coin withdrawn from circulation. The closing balances represent the cost value of the metals on hand at that date, the net operating profit for the year being transferred to Revenue—Bullion and Coinage.

E This account represents the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was $46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.

F This account reflects the operations in Bond Holding investments and consists mainly of Dominion of Canada, direct and guaranteed securities.

G This account records the sale of United States and Sterling funds to the Canadian National Railways. The government is reimbursed monthly by the railway.

H Under authority of P.C. 1835, March 10, 1942, this Government-owned company was incorporated under the Companies Act for the purpose of buying and selling foreign and domestic wools, fabrics, fibres and commodities. The agreement with the company provides that the Minister of Finance is to advance $10,000,000 and further advances are made as required under authority of the War Appropriation Act. Administrative expenses and losses in trading are charged to the War Appropriation and credited to the advances made. The balance in this account at the end of the fiscal year is the amount of advances to be accounted for by the Company.

I Under authority of P.C. 9870, December 17, 1941, this Government-owned corporation was incorporated under the Companies Act and placed under the control of the Wartime Prices and Trade Board. The Corporation buys and sells commodities and subsidizes firms and individuals for the purpose of controlling the prices of goods, ware and merchandise in Canada, and in this connection, the Minister of Finance is authorized to advance $10,000,000, further advances being obtained as required under authority of the War Appropriation Act. Each month an adjustment is made, crediting this account and charging the War Appropriation with the subsidies paid, losses on commodity trading and administrative expenses. The balance at the end of the fiscal year is the amount of advances to be accounted for by the Corporation.

J This account relates to the transactions in gold at the Dominion of Canada Assay Office in Vancouver. Gold is purchased from mining companies and individuals for shipment to the Royal Canadian Mint. The closing balance represents the statutory value of the gold on hand in the Dominion Assay Office on that date.

K This is a suspense account with the entries representing the statutory value of gold transferred from the Royal Canadian Mint to the Bank of Canada.

M Temporary investment of surplus funds in United States short term Treasury bills and sundry purchases in advance of call date of 5 per cent Dominion of Canada bonds of the 1922-52 issue.

O The transactions in this account represent the purchase of securities, at the prices at which they were vested by the United Kingdom, pending distribution to the respective accounts.

Q Advances were made by the Dominion Government to the Province of Saskatchewan for the purchase of seed grain. The receipts represent repayments, while the balance is the amount outstanding at the close of the year.

S This is a suspense account to which the cost of repatriated securities purchased is charged pending their distribution to the Bond Holding Account or the accounts of the Canadian National Railways under Loans and Advances.

T After the books for the respective loans are closed, unpaid instalments are charged to these accounts. The balance for the Third Victory Loan represents the amount of unpaid instalments at the close of the year.

V Under authority of P.C. 2530, March 30, 1942, this Government-owned company was incorporated under the Companies Act and operates under the direction of the Wartime Prices and Trade Board. The Company buys, processes, stores and sells goods such as waste paper, metal, etc., and, in this connection, the Minister of Finance is authorized to advance $5,000,000, further advances being obtained as required under authority of the War Appropriation Act. An adjustment is made monthly by charging the War Appropriation and crediting this account with operating deficits and administrative expenses. The balance in this account at the end of the fiscal year is the amount of advances to be accounted for by the company.

[13] Funded Debt and Treasury Bills Unmatured

	Cr. Balance Mar. 31, 1942	Increase or * Decrease	Cr. Balance Mar. 31, 1943
Payable in Canada	5,390,813,428 00	2,050,939,374 05	7,441,752,802 05
Payable in London	15,450,865 42	* 2,725,244 51	12,725,620 91
Payable in New York	459,000,000 00	* 20,000,000 00	439,000,000 00
	$5,865,264,293 42	$2,028,214,129 54	$7,893,478,422 96

COMMENTS

The liability of the Dominion in respect of unmatured Dominion loans increased $2,028,214,129.54 over that of March 31, 1942. The increase is accounted for as follows:

New Bonds, Treasury Bills and Deposit Certificates issued during the fiscal year		4,056,620,888 68
Less: Bonds, Treasury Bills and Deposit Certificates redeemed or converted during the year.	2,012,026,759 14	
Matured and unredeemed bonds transferred to Floating Debt	16,380,000 00	
		2,028,406,759 14
Net increase in the Funded Debt		$2,028,214,129 54

[14] Floating Debt

	Cr. Balance Mar. 31, 1942	Increase or * Decrease	Cr. Balance Mar. 31, 1943
Funded Debt Matured and Outstanding—			
Payable in Canada	4,531,230 19	* 2,073,554 00	2,457,676 19
Payable in Canada and New York	136,000 00	* 7,400 00	128,600 00
Payable in London	1,372,621 26	* 105,880 55	1,266,740 71
Payable in New York	14,200 00	15,950,000 00	15,964,200 00
	6,054,051 45	13,763,165 45	19,817,216 90
Stock payable on Demand	16,527 40	* 1,000 00	15,527 40
Interest due and unpaid	9,304,137 97	5,526,170 20	14,830,308 17
Outstanding Cheques	44,366,675 78	37,973,481 50	82,340,157 28
	$ 59,741,392 60	$ 57,261,817 15	$117,003,209 75

COMMENTS

Floating debt consists of obligations of the Dominion payable on demand and includes unpresented matured bonds, stock payable on demand, interest due and outstanding and cheques outstanding. Stock payable on demand included outstanding Dominion B Stock totalling $3,700 and the capitalized Compensation to Seigneurs amounted to $11,827.40. Interest due and outstanding included interest unpaid on domestic loans, $12,942,413.24, on New York loans, $1,734,844.61, on London loans, $67,597.12 and on loans payable in Canada and New York, $30,452.50. Outstanding cheques included $82,047,800.21 representing the Dominion's liability on account of Treasury cheques issued in 1941-42 and 1942-43 which were outstanding when the accounts of the year were closed; the balance of $292,357.07 represents the liability for uncashed cheques issued prior to 1941-42.

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[15] Bank Circulation Redemption Fund

Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
$ 4,478,046 45	$ 141,295 92	$ 603,437 23	$ 4,015,905 14

COMMENTS

The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by Section 64 of the Bank Act, 1934. Interest at 3 per cent amounting to $134,063.55 was allowed on the balances in the fund and was charged to Interest on Public Debt.

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[19] Insurance and Superannuation Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906..	1,712,270 92		24,118 67	1,688,152 25
B Civil Service Superannuation Act, 1924.....	63,588,527 54	7,514,881 26	5,588,105 24	65,515,303 56
C Civil Service Insurance Fund	15,138,771 67	1,282,945 84	373,684 37	16,048,033 14
D Civil Service Retirement Fund	12,727,677 60	4,253,836 80	1,319,795 01	15,661,719 39
	$ 93,167,247 73	$ 13,051,663 90	$ 7,305,703 29	$ 98,913,208 34

COMMENTS

The balance at the credit of Insurance and Superannuation Funds represents the recorded liability of the Dominion to the several superannuation, retirement and insurance funds.

A No contributions are now being made under the Civil Service Superannuation and Retirement Act, c. 17, R.S. 1906, (Fund No. 2). Superannuation allowances paid during the year amounted to $24,118.67.

B The balance at the credit of the Civil Service Superannuation Act, 1924, (Fund No. 5) increased $1,926,776.02 during the fiscal year. The amount contributed by employees was $2,683,239.09, that by the Government, $2,341,301.84, and interest amounting to $2,490,340.33 was added. Superannuation payments amounted to $5,328,065.32, gratuities to $38,066.26 and withdrawal allowances to $221,973.66.

C The Civil Service Insurance Fund increased by $909,261.47 during the fiscal year. Receipts consisted of premium revenue amounting to $375,351.37 and interest of $907,594.47. Disbursements included payment of death claims, $353,263.10, payments of cash surrender values, $19,044.14 and refund of overpaid premiums, $1,377.13.

D The balance at the credit of the Civil Service Retirement Fund increased $2,934,041.79. Receipts consisted of abatements from salaries amounting to $3,725,220.42 and interest of $528,616.38; disbursements represent lump sum payments on retirement or death of contributors and certain adjustments.

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[20] Trust Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	C.N.R. Equipment Issue 1923—Redemption Account	5,500 00			5,500 00
A	C.N.R. Guaranteed Bond Issue 1923—Outstanding Interest	1,012 50			1,012 50
A	C.N.R. Guaranteed Bond Issue 1924—Outstanding Interest	75,987 50	1,791,962 50	1,783,562 50	84,387 50
B	Common School Funds	2,677,770 70			2,677,770 70
C	Contractors' Securities	6,851,353 78	9,383,764 97	8,382,303 79	7,852,814 96
D	Government Officers' Guarantee Fund	200,066 80	51,787 09	13,213 16	238,640 73
E	King George V Silver Jubilee Cancer Fund for Canada	457,000 00	5,000 00		462,000 00
F	Strathcona Trust Fund	500,000 00			500,000 00
G	Second Victory Loan 1942—Instalment Purchases—				
	General	20,046 06	2,783,160 43	2,771,481 15	31,725 34
	C.N.R.	6,705 00	1,745,309 55	1,752,014 55	
	Quebec Arsenal		161,281 68	161,281 68	
	Toronto Shipbuilding Co.		65,651 67	65,651 67	
	Citadel Merchandising Co.		4,791 74	4,791 74	
G	Third Victory Loan 1942—Instalment Purchases —Public Service		6,570,905 27	169,575 70	6,401,329 57
		$ 10,795,442 34	$ 22,563,614 90	$ 15,103,875 94	$ 18,255,181 30

COMMENTS

A The credit balances of these accounts are the amounts deposited with the Government to meet matured bonds and interest coupons which for the convenience of investors have been made payable at the offices of the Assistant Receivers General (and now at the agencies of the Bank of Canada). The receipts represent cash received from the Canadian National Railways while the disbursements were for interest coupons redeemed by the Bank of Canada.

C This account records the cash deposits received from contractors as security for the satisfactory execution of contracts, as required under Section 16 of the Public Works Act,

etc., and also the releases from time to time. Interest at 2 per cent per annum compounded yearly, amounting in 1942-43 to $152,962.90, is added to the deposits and paid to contractors when releases are made.

D Receipts credited to this fund during the year consisted of premiums, at the rate of 20 cents per $100 of security, amounting to $46,112.32 and interest at 2½ per cent, $5,674.77. Disbursements were made to various departments to cover defalcations amounting to $12,964.26 and $248.90 overpayment of premiums.

E This account was established under authority of P.C. 144 of January 18, 1936, by which the amount to be paid into Consolidated Revenue Fund is limited to $500,000, made up of a Government grant of $100,000 and deposits by the Trustees of public contributions. Interest on this fund, at 3 per cent per annum, is paid to the Trustees from Interest on Public Debt under the above-mentioned authority. The receipt of $5,000 in the present fiscal year represents a deposit by the Trustees.

G These accounts were established to facilitate the purchase of Victory Loan bonds by employees of the Dominion Government, Government-owned plants and other organizations (at the close of the year the balances in the individual organization accounts for the Second Victory Loan, 1942, were transferred to the General Account). Receipts are cash instalments on bonds while disbursements are payments to the Bank of Canada for bonds purchased. The closing balances represent incomplete subscriptions.

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[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Bond Transfer Fees.....		51,510 50	51,510 50	
B	Briton Medical and General Life Association Funds	281 06			281 06
C	Canadian Wheat Board— Reserve for Losses on Wheat Marketing Guarantees	18,447,123 26		6,660,143 33	11,786,979 93
D	Cash Suspense — Unallocated Funds	1,924 37	71,047 23	68,112 61	4,858 99
E	Companies in Liquidation—				
	Canadian Home Investment Co.	4,878 80			4,878 80
	Dominion Trust Co. ..	8,931 10			8,931 10
	Great North Insurance Co.	344 70			344 70
	Montreal-Canada Fire Insurance Co.	605 09			605 09
	Ontario Fire Insurance Co.	12,458 65			12,458 65
	Rimouski Fire Insurance Co.	3,030 53			3,030 53
	Western Canada Fire Insurance Co.	443 00			443 00
	Western Mutual Fire Insurance Co.	516 97			516 97
	York County Loan & Savings Co.	35,470 07			35,470 07

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
F	Defunct Banks—				
	Central Bank	2,225 94			2,225 94
	Commercial Bank of Manitoba	6,335 56			6,335 56
	Farmers' Bank	1,899 12		5 19	1,893 93
	Home Bank of Canada	38,309 96		156 55	38,153 41
	Ontario Bank	21,592 71			21,592 71
	Banque du Peuple	14,303 82			14,303 82
	Banque St. Hyacinthe.	6,829 64			6,829 64
	Banque St. Jean	1,914 84			1,914 84
	St. Stephens Bank	11,200 67		104 00	11,096 67
	Sovereign Bank of Canada	8,714 68		35 18	8,679 50
	Bank of Vancouver ...	12,033 94			12,033 94
	Banque Ville Marie ...	10,478 41			10,478 41
	Bank of Yarmouth....	819 82			819 82
G	Dominion Income Tax—C.P.O.	384,483 98	7,478 697 39	7,863,176 35	5 02
H	Donations Suspense—Non War		1,431 40	1,431 40	
I	Ernest Davis Estate—Suspense	2,886 81	229 50		3,116 31
J	Royal Canadian Mint—Handling Charges		1,543,889 71	1,543,889 71	
K	Home Bank Creditors' Relief—Suspense	8,654 15			8,654 15
L	Interest Special Account—				
	Second Victory Loan 1942	37,391 08		37,391 08	
	Third Victory Loan 1942		115,488 74		115,488 74
	New York Loans		28,333 33		28,333 33
M	Matured Bonds and Interest Unclaimed	51,062 55	5,830 00	4,240 00	52,652 55
O	National Housing Act—Suspense	765 00	150 00		915 00
P	National War Finance Committee Trading Account		25,999 96	25,999 96	
Q	Premium, Discount and Exchange		201,493,993 09	201,493,993 09	
R	Royal Canadian Mint—Newfoundland Coinage		18 00	18 00	
S	Salvage Suspense		8,374 19	8,374 19	
T	Unclaimed Award, Registrar Exchequer Court of Canada—B.C. Admiralty District	1,831 17			1,831 17
U	Unclaimed Cheques Suspense—Finance	69 48			69 48
U	Unclaimed Cheques Suspense—Wartime Prices and Trade Board		19 52		19 52
V	Unclaimed War Savings Certificates and Stamps Suspense	93 75	19,531 39	775 04	18,850 10

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
W Unemployment Insurance Suspense — Finance, C.P.O.		635,803 83	635,769 70	34 13
X Victory Loan Canvassers Suspense, 1917-18-19	1,620 83			1,620 83
Y Victory Loan at credit of Subscribers in Arrears—1917-18-19	207,612 70		30 00	207,582 70
Z Victory Loan, 1941, Suspense, Subscribers in Arrears	5,303 38	419 05	1,044 53	4,677 90
Z Second Victory Loan, 1942, Suspense, Subscribers in Arrears		11,924 33	1,616 48	10,307 85
Z Third Victory Loan, 1942, Suspense, Subscribers in Arrears		20 87		20 87
AA First War Loan, 1940—Bonus Redemption Suspense	750,000 00			750,000 00
AA Victory Loan 1941—Bonus Redemption Suspense	6,435,342 50			6,435,342 50
AA Second Victory Loan—Bonus Redemption Suspense		6,696,589 00		6,696,589 00
AA Third Victory Loan—Bonus Redemption Suspense		8,471,360 50		8,471,360 50
BB Victory Loan, 1941—Organization Cheques Outstanding	49 83			49 83
CC War Damage Insurance Special Account		4,569,400 08	81,885 26	4,487,514 82
DD War Damage Insurance A/C Government		809,132 18		809,132 18
EE War Donations—Suspense		281,062 39	281,062 39	
FF War Savings Certificates Instalment Purchases—C.P.O.	286,682 74	2,173,400 84	2,352,791 50	107,292 08
GG War Savings Certificates Instalment Purchases—Federal District Commission	191 50	4,200 75	4,160 00	232 25
	$ 26,826,708 16	$234,497,857 77	$221,117,716 04	$ 40,206,849 89

COMMENTS

A Transactions in this account relate to charges in connection with the transfer and exchange of bonds. Receipts consist of fees, while disbursements are for the printing of replacement bonds. The amount received during the year in excess of the expenses was $50,145.36 which was transferred to Revenue—Services and Service Fees.

C This reserve is to cover losses in connection with the wheat marketing operations of the Canadian Wheat Board. The amount of $6,660,143.33 represents a reduction in the reserve, a corresponding credit being shown in Special Receipts and Credits—Consolidated Fund. The action results from an improvement in the balance sheet position of the Board in the period ended July 31, 1942, with respect to the 1939 and 1940 crop accounts.

D This is a suspense account to record certain remittances pending their proper allocation.

E These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies representing unclaimed dividends due the ordinary creditors. No claims were presented during the present fiscal year.

F These accounts reflect the balances of amounts remitted by the liquidators of defunct banks to redeem bank notes still in circulation and unclaimed dividends of the bank assets due to depositors. The current disbursements represent the redemption of notes.

G To this account are credited the income tax deductions from employees paid through the Central Pay Office; such deductions are subsequently paid to the Department of National Revenue.

H Donations received from various sources and designated as non-war contributions are credited to this account and, at the close of the fiscal year, the balance is transferred to Revenue—Special Receipts.

I The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Dominion Government. Receipts during the fiscal year represent further proceeds from this estate. When it is finally wound up, the amount will be transferred to Revenue.

J Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Dominion of Canada Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. For this fiscal year, the total deductions exceeded the expenses charged to this account by $1,084,227.73 which was transferred to Revenue—Bullion and Coinage account at the close of the year.

L Accrued interest collected from those purchasing bonds after the issue date is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

M Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are payments to the owners of such bonds.

O To this account are credited the amounts collected by paylist deductions in connection with two housing loans. This money is being held pending a decision as to its disposal.

P This is a bond trading account in connection with the furtherance of the sale of Victory Loan bonds generally.

Q Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange. Similarly assets held in London and New York such as cash, special deposits, and bond holding account investments are shown at $4.86⅔ to the pound sterling and $1 to the American dollar. In all other transactions the current market values are used, and the difference is adjusted by charging or crediting Premium, Discount and Exchange account as required.

The following table shows the transactions, apart from certain adjusting entries, in this account for 1942-43:

Revenue—		
Discount on sterling funds purchased		93,416,404 17
Premium received on gold and on United States funds sold		106,124,207 24
		199,540,611 41
Expenditure—		
Discount on sterling funds sold	90,229,808 30	
Premium paid on gold and on United States funds purchased	108,915,171 92	
Premium paid on 2½% 1947 stock redeemed	751 25	
		199,145,731 47
Net Revenue		$ 394,879 94

The net revenue was transferred to Revenue—Premium, Discount and Exchange at the close of the year.

R During the year some coinage was minted for the Government of Newfoundland. The transactions in this account represent unpaid brokerage charges received and subsequently disbursed.

S A subsidiary of Cash Suspense, dealing with funds relating to salvage, and operated separately for accounting convenience.

U All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to these accounts. The balances represent the liability in respect of this Department at the close of 1942-43.

V To this account is credited the value of War Savings Certificates and Stamps which are returned to the Bank of Canada, War Savings Division, for various reasons. When owners are located or identified, disbursements are made.

W Deductions from the salaries and wages of Dominion Government employees paid through Central Pay Office are deposited in this account pending payment to the Unemployment Insurance Commission.

Y This account has to do with incomplete subscriptions to the 1917, 1918 or 1919 Victory Loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid. The closing balance represents the total amount of unclaimed instalments.

Z These accounts are similar in purpose to the one described in "Y" above.

AA The maturity values of the indicated bond issues are greater than the face values. The amounts to cover the differences have been charged to Unamortized Discount and Commissions on Loans and credited to these accounts, which will be cleared upon redemption of such issues.

CC This account is credited with all premiums received under the War Risk Insurance Scheme (War Risk Insurance Act, 1942) together with instalments (of the $5,000,000 referred to on page CC—35) out of the unappropriated moneys in the Consolidated Revenue Fund as provided for in said Act. The receipts comprise the net premiums received and an instalment of $100,000 as above to provide for administration expenses, compensation and indemnities. The disbursements for the year were for administration expenses.

DD P.C. 2/8917 of September 30, 1942, authorizes that, under the War Risk Insurance Act, 1942, c. 35, 1942, and the War Measures Act, c. 206, R.S. 1927, and notwithstanding anything contained in any other Act or Regulation, all property of His Majesty in right of the Dominion of Canada be insured against war damage. The receipts represent premiums. Should damages arise, the cost will be charged to this account.

EE To this account are credited donations towards the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Special Receipts.

FF Deductions from the salaries of Dominion Government employees paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The balance represents the incomplete subscriptions at the close of 1942-43.

GG Deductions from the salaries of employees of the Commission are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The balance represents the incomplete subscriptions at the close of 1942-43.

1942-43

PUBLIC ACCOUNTS

PART II

CC

DEPARTMENT OF FINANCE

Appendices

87551—14½

Appendix No. 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized	
			p.c.	$ cts.	$ cts.	$ cts.
PROVINCES						
Housing Loans, O.C. of December 3, 1918 and amendments thereto—						
Prince Edward Island	6 mo.	April 17, 1942	5	23,500 00	587 50	
Nova Scotia	1 year	Various	5	* 37,000 00	4,928 77	
						5,516 27
Relief Loans—						
Manitoba	1 year	Various	3	* 24,928,540 09	752,452 82	
Saskatchewan	Various	Various	3	* 71,290,433 08	212,858 23	
Alberta	1 year	Various	3	* 25,933,500 00	779,010 42	
British Columbia	1 year	Various	3	* 34,623,131 53	1,042,002 72	
						2,786,324 19
Subsidy overpayment — Province of Alberta	1 year	Mar. 1, 1943	3	* 400,000 00		13,031 25
Province of Saskatchewan—Power Commission	1 year	Nov. 15, 1942	3½	* 49,920 00		1,848 00
Province of Quebec—Debt Account	1 year	Dec. 31, 1942	4	1,473,609 63		58,944 38
Province of Saskatchewan—Seed Grain Loans Guarantee, 1936	On acct	Various	3	* 2,637,398 15	7,337 75	
Province of Saskatchewan—Seed Grain Loans Guarantee, 1937	On acct	Various	3	* 7,136,051 09	20,477 13	
						27,814 88
NATIONAL HARBOURS BOARD						
Churchill Harbour Advances and Debentures	Various	Various	Various.	* 10,258 98	1,640 40	
Halifax Harbour Debentures	On acct	Various	Various.	* 12,471,412 12	850,000 00	
Montreal Harbour Debentures	On acct	Various	Various.	* 60,090,511 87	500,000 00	
Prescott Elevator Advances	5 days	Jan. 5,1943	3		2 05	
Saint John Harbour Debentures	On acct	Various	Various.	* 16,804,553 52	500,000 00	
Three Rivers Harbour Debentures	On acct	Various	Various.	* 3,741,556 16	50,000 00	
Vancouver Harbour Debentures	On acct	Various	Various.	* 25,059,628 88	700,000 00	
						2,601,642 45
CANADIAN NATIONAL RAILWAYS						
Purchase of railway equipment—1936 Agreement	1 year	Oct. 16, 1942	3	* 4,137,384 66	131,879 14	
1940 Agreement	1 year	Oct. 18, 1942	3½	* 12,895,588 14	468,705 03	
Financing and Guarantee Act, 1938	75 days	Mar. 17, 1942	3½		12,348 35	
Financing and Guarantee Act, 1939	Various	Jan. 1, 1943	3½		324,061 83	
Financing and Guarantee Act, 1940	1 year	Jan. 1, 1943	3½		265,040 29	
Financing and Guarantee Act, 1940—Advances for purchase of securities	Various	Jan. 1, 1943	3½	* 106,416,681 89	3,713,682 97	
Financing and Guarantee Act, 1941	1 year	Jan. 1, 1943	3½	* 6,634,424 85	418,005 00	
Financing and Guarantee Act, 1941—Advances for purchase of securities	Various	Jan. 1, 1943	3½	* 9,889,898 41	122,353 10	
Financing and Guarantee Act, 1942	Various	Jan. 1, 1943	3½	* 5,754,914 23	35,575 34	
Financing and Guarantee Act, 1942—Advances for purchase of securities	Various	Jan. 1, 1943	3½	* 18,261,612 70	153,180 01	
Refunding Act, 1938	Various	Jan. 1, 1943	Various.	* 111,140,468 88	1,384,110 36	

Appendix No. 1—*Concluded*

Particulars	Time	Date to which interest was paid	Rate of Interest	Amount invested	Amount Realized	
			p.c.	$ cts.	$ cts.	$ cts.
CANADIAN NATIONAL RAILWAYS —*Concluded*						
War Appropriation Act 1941—Temporary Loan	Various...	Jan. 1, 1943	3½	* 13,906,999 71	565,429 14	
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities	Various...	Jan. 1, 1943	3½	* 252,924,468 10	6,335,807 97	
Senneterre—Rouyn Branch Line Construction	75 days...	Mar. 17, 1942	3½	.....	4,594 89	
Trans-Canada Air Lines	Various...	Jan. 1, 1943	3½	.....	4,200 00	
						13,938,973 42
MISCELLANEOUS						
Bank of Canada Capital Stock	1 year....	Dec. 31, 1942	4½	5,000,000 00	225,000 00	
Bank of Canada—Dominion's share of profits for calendar year 1942	.....	.....	.....	.....	7,985,230 43	
Bank of Montreal, London, Eng.—Interest on current account	1 year....	Dec. 31, 1942	½	.....	53,375 74	
Bond Holding Account	Various...	Various.....	Various.	* 34,214,488 12	847,846 82	
British Columbia Pilots Pension Fund	Various...	Mar. 31, 1943	3	.....	71 72	
Canadian Broadcasting Corporation—Loan	Various...	Feb. 6, 1943	3½	.....	16,651 45	
Canadian Farm Loan Board—Interest on bonds	1 year....	Jan. 1, 1943	3½	* 26,700,000 00	1,020,777 40	
Interest on initial capital	1 year....	Mar. 31, 1943	3½	5,000,000 00	175,000 00	
Interest on initial capital—Fisherman's Loan Act	Various...	Mar. 31, 1943	2½	* 29,000 00	685 14	
Canadian National (West Indies) Steamships, Ltd.—Loan for working capital	1 year....	Jan. 1, 1943	3	450,000 00	13,500 00	
Advances for capital and deficits	On acct...	.....	Various.	* 5,773,580 17	767,714 88	
Canadian Pacific Railway Company—Purchase of railway equipment—1936 agreement	Various...	Jan. 25, 1943	3	.....	112,124 45	
Purchase of railway equipment—1940 agreement	Various...	Dec. 31, 1942	3½	.....	334,147 39	
Central Mortgage Bank—Net profits for calendar year 1942	.....	.....	.....	.....	3,408 87	
Interest on unpaid balance of purchase price of SS. *Pelee*	82 days...	Dec. 31, 1942	4	* 30,000 00	296 99	
General Dredging Contractors Ltd.—Interest on unpaid balance of purchase price of Sorel Shipyard and dredging fleet	Various...	Jan. 1, 1943	3½	.....	17,939 71	
Discount earned on investment in U.S. treasury bills	.....	.....	.....	70,000,000 00	33,110 00	
Dominion and National Housing Acts—Loans	Various...	Various.....	3	* 16,492,991 95	486,520 42	
Foreign Exchange Control Board—Advances	Various...	Various.....	1	* 400,000,000 00	4,633,434 56	
Home Improvement Loans—Interest on overdue payments	Various...	Various.....	.....	.....	2,927 31	
Montreal Turnpike Trust Corporation—interest under commutation agreements	1 year....	Various.....	6	14,308 00	858 48	
Municipal Improvements Assistance Act, 1938—Loans	Various...	Various.....	2	* 5,740,716 44	117,437 34	
Relief Acts, sundry refunds and interest	.....	.....	.....	.....	36 53	
Saint John Bridge and Railway Extension Co.—Loan	1 year....	July 1, 1942	4	433,900 00	17,356 00	
Seed Grain and Relief Advances	.....	.....	.....	.....	8,408 58	
						16,873,860 21
						36,307,955 05

*Balance, March 31, 1943.

Appendix No. 2

Interest on Public Debt

To whom paid	Description	Time for which Interest was paid	Date to which Interest was paid	Rate of Interest	Amount of Principal	—	Interest paid	Total
				p.c.	$ cts.	$ cts.	$ cts.	$ cts.
	Funded Debt and Treasury Bills Payable in Canada							
The Provincial Treasurer:								
Manitoba	Debenture Stock—School Lands	1 year	Jan. 1, 1943	4	5,919,862 65	236,794 50		
Saskatchewan	Debenture Stock—School Lands	1 year	Jan. 1, 1943	4	17,809,039 00	712,361 56		
Alberta	Debenture Stock—School Lands	1 year	Jan. 1, 1943	4	9,564,569 20	382,582 76		
							1,331,738 82	
Sundry Persons	Refunding Loan, 1923-43	1 year	Oct. 15, 1942	5	147,000,100 00		7,350,005 00	
Sundry Persons	Refunding Loan, 1924-44	1 year	Oct. 15, 1942	4½	50,000,000 00		2,250,000 00	
Sundry Persons	Refunding Loan, 1926-46	1 year	Feb. 1, 1943	4½	45,000,000 00		2,025,000 00	
Sundry Persons	Refunding Loan, 1933-45	1 year	Oct. 15, 1942	4	88,337,500 00		3,533,500 00	
Sundry Persons	Refunding Loan, 1934-42	1 year	Oct. 15, 1942	3	40,409,000 00		1,212,270 00	
Sundry Persons	Refunding Loan, 1934-49	1 year	Oct. 15, 1942	3½	138,322,000 00		4,841,270 00	
Sundry Persons	Refunding Loan, 1937-44	1 year	Nov. 15, 1942	2½	20,000,000 00		500,000 00	
Sundry Persons	Refunding Loan, 1937-51	1 year	Nov. 15, 1942	3¼	60,000,000 00		1,950,000 45	
Sundry Persons	Conversion Loan, 1931-56	1 year	Nov. 1, 1942	4½	43,125,700 00		1,940,656 50	
Sundry Persons	Conversion Loan, 1931-87	1 year	Nov. 1, 1942	4½	37,523,200 00		1,688,544 00	
Sundry Persons	Conversion Loan, 1931-58	1 year	Nov. 1, 1942	4½	276,687,600 00		12,450,942 00	
Sundry Persons	Conversion Loan, 1931-59	1 year	Nov. 1, 1942	4½	289,693,300 00		13,036,198 50	
Sundry Persons	Conversion Loan, 1937-42	6 months	June 1, 1942	2	239,000 00		2,390 00	
Sundry Persons	Conversion Loan, 1937-49	1 year	Dec. 1, 1942	3½	33,500,000 00		1,088,749 92	
Sundry Persons	Loan of 1932-52	1 year	Oct. 15, 1942	4	56,191,000 00		2,247,640 00	
Sundry Persons	Loan of 1935-43	1 year	Dec. 1, 1942	2½	20,000,000 00		500,000 00	
Sundry Persons	Loan of 1935-55, June 1	1 year	Dec. 1, 1942	3	40,000,000 00		1,200,000 00	
Sundry Persons	Loan of 1935-55, Nov. 15	1 year	Dec. 1, 1942	3	55,000,000 00		1,650,000 00	
Sundry Persons	Loan of 1936-66	1 year	Dec. 1, 1942	3½	54,703,000 00		1,777,847 52	
Sundry Persons	Loan of 1938-44	1 year	Dec. 1, 1942	2	90,625,000 00		1,812,500 00	
Sundry Persons	Loan of 1938-39-58	1 year	Dec. 1, 1942	3	88,200,000 00		2,646,000 00	
Sundry Persons	Loan of 1939-42	6 months	May 15, 1942	1½	1,682,000 00		12,615 00	
Sundry Persons	First War Loan, 1940	1 year	Feb. 1, 1943	3½	250,000,000 00		8,124,665 87	
Sundry Persons	Second War Loan, 1940	1 year	April 1, 1943	3	324,945,700 00		9,748,371 00	
Sundry Persons	Loan of 1940-45	1 year	March 1, 1943	2	105,000,000 00		2,100,000 00	
Sundry Persons	Loan of 1936, Perpetual	1 year	Mar. 15, 1943	3	55,000,000 00		1,650,000 00	
Sundry Persons	1 Year Notes, 1941-42	6 months	May 1, 1942	1	250,000,000 00		1,250,000 00	
Sundry Persons	2½ Year Notes, 1941-43	1 year	Jan. 2, 1943	1½	250,000,000 00		3,750,000 00	
Sundry Persons	Three-Year Notes, 1941-44	1 year	Oct. 16, 1942	1½	200,000,000 00		3,000,000 00	
Sundry Persons	Victory Loan, 1941-46	1 year	Dec. 15, 1942	2	193,286,000 00		3,865,720 00	
Sundry Persons	Victory Loan, 1941-51	1 year	Dec. 15, 1942	3	643,534,250 00		19,306,027 50	

Sundry Persons	1-Year Notes, 1942–43	6 months	Oct. 15, 1942	1	250,000,000 00		(a) 1,140,410 96		
Sundry Persons	2-Year Notes, 1942–44	6 months	Oct. 15, 1942	1½	100,000,000 00		(b) 552,739 73		
Sundry Persons	Second Victory Loan, 1942–44	1 year	Mar. 1, 1943	1½	150,000,000 00		(c) 1,895,207 55		
Sundry Persons	Second Victory Loan, 1942–48	1 year	Mar. 1, 1943	2¼	269,879,000 00		6,072,277 50		
Sundry Persons	Second Victory Loan, 1942–54	1 year	Mar. 1, 1943	3	669,658,900 00		(d) 20,050,264 73		
Sundry Persons	War Savings Certificates	Various	Various				1,856,976 35		
								151,410,528 90	
Sundry Persons	Treasury Bills†	93 days	July 3, 1942	·550	45,000,000 00		62,946 20		
Sundry Persons	Treasury Bills†	91 days	July 17, 1942	·544	45,000,000 00		60,966 79		
Sundry Persons	Treasury Bills†	93 days	July 31, 1942	·545	45,000,000 00		62,356 71		
Sundry Persons	Treasury Bills†	91 days	Aug. 14, 1942	·542	45,000,000 00		60,709 70		
Sundry Persons	Treasury Bills†	91 days	Aug. 28, 1942	·541	45,000,000 00		60,662 09		
Sundry Persons	Treasury Bills†	91 days	Sept. 11, 1942	·540	45,000,000 00		60,512 45		
Sundry Persons	Treasury Bills†	91 days	Oct. 2, 1942	·538	45,000,000 00		60,253 22		
Sundry Persons	Treasury Bills†	91 days	Oct. 16, 1942	·535	45,000,000 00		59,985 82		
Sundry Persons	Treasury Bills†	91 days	Oct. 30, 1942	·535	45,000,000 00		59,988 25		
Sundry Persons	Treasury Bills†	91 days	Nov. 13, 1942	·534	45,000,000 00		59,864 81		
Sundry Persons	Treasury Bills†	91 days	Nov. 27, 1942	·533	45,000,000 00		59,675 86		
Sundry Persons	Treasury Bills†	91 days	Dec. 11, 1942	·531	45,000,000 00		59,494 84		
Sundry Persons	Treasury Bills†	89 days	Dec. 30, 1942	·530	45,000,000 00		58,058 78		
Sundry Persons	Treasury Bills†	91 days	Jan. 15, 1943	·529	45,000,000 00		59,237 91		
Sundry Persons	Treasury Bills†	91 days	Jan. 29, 1943	·527	45,000,000 00		58,996 84		
Sundry Persons	Treasury Bills†	91 days	Feb. 12, 1943	·525	45,000,000 00		58,868 69		
Sundry Persons	Treasury Bills†	91 days	Feb. 26, 1943	·522	45,000,000 00		58,506 00		
Sundry Persons	Treasury Bills†	91 days	Mar. 12, 1943	·521	45,000,000 00		58,401 00		
Sundry Persons	Treasury Bills†	93 days	April 2, 1943	·517	45,000,000 00		59,254 00		
Sundry Persons	Treasury Bills†	91 days	April 16, 1943	·514	45,000,000 00		57,631 50		
Sundry Persons	Treasury Bills†	91 days	April 30, 1943	·512	45,000,000 00		57,370 75		
Sundry Persons	Treasury Bills†	91 days	May 14, 1943	·508	55,000,000 00		69,586 75		
Sundry Persons	Treasury Bills†	91 days	May 28, 1943	·501	55,000,000 00		68,591 75		
Sundry Persons	Treasury Bills†	98 days	June 18, 1943	·498	55,000,000 00		73,485 25		
								1,465,415 96	
Sundry Persons	Deposit Certificates	114 days	Nov. 20, 1942	·75	75,000,000 00		175,684 95		
Sundry Persons	Deposit Certificates	108 days	Nov. 20, 1942	·75	75,000,000 00		166,438 35		
Sundry Persons	Deposit Certificates	101 days	Nov. 20, 1942	·75	55,000,000 00		114,143 81		
Sundry Persons	Deposit Certificates	182 days	Feb. 16, 1943	·75	50,000,000 00		186,986 27		
Sundry Persons	Deposit Certificates	182 days	Feb. 23, 1943	·75	50,000,000 00		186,986 27		
Sundry Persons	Deposit Certificates	182 days	Mar. 2, 1943	·75	40,000,000 00		149,589 04		
Sundry Persons	Deposit Certificates	182 days	Mar. 9, 1943	·75	45,000,000 00		168,287 67		
Sundry Persons	Deposit Certificates	182 days	Mar. 16, 1943	·75	35,000,000 00		130,890 42		
Sundry Persons	Deposit Certificates	182 days	Mar. 23, 1943	·75	40,000,000 00		149,589 04		
Sundry Persons	Deposit Certificates	182 days	Mar. 30, 1943	·75	45,000,000 00		168,287 67		
								1,596,883 49	
	PAYABLE IN LONDON (AT COST)								
Sundry Persons	Loan of 1897	Various	Various	2½	* 258,193 70		6,130 84		
Sundry Persons	Loan of 1950–55	Various	Various	3¼	*5,167,097 16		157,028 67		
Sundry Persons	Loan of 1953–58	Various	Various	4	*3,531,664 67		120,047 16		
Sundry Persons	Loan of 1958–63	Various	Various	3½	*3,768,665 38		111,045 90		
								394,252 57	

Appendix No. 2—*Concluded*

To whom paid	Description	Time for which Interest was paid	Date to which Interest was paid	Rate of Interest	Amount of Principal	—	Interest paid	Total
				p.c.	$ cts.	$ cts.	$ cts.	$ cts.
	PAYABLE IN NEW YORK							
Sundry Persons	Loan of 1922–52	Various	Mar. 15, 1943	5	100,000,000 00		(e) 6,855,254 84	
Sundry Persons	Loan of 1950–60	1 year	April 1, 1943	4	100,000,000 00		4,000,000 00	
Sundry Persons	Loan of 1935–45	1 year	Feb. 15, 1943	2½	76,000,000 00		1,900,000 00	
Sundry Persons	Loan of 1936–61	1 year	Jan. 15, 1943	3½	48,000,000 00		1,560,000 00	
Sundry Persons	Loan of 1937–44	1 year	Jan. 15, 1943	2½	30,000,000 00		675,000 00	
Sundry Persons	Loan of 1937–67	1 year	Jan. 15, 1943	3	55,000,000 00		1,650,000 00	
Sundry Persons	Loan of 1938–68	1 year	Nov. 15, 1942	3	40,000,000 00		1,200,000 00	
Sundry Persons	Two-Year Notes, 1941–43	11 months +3 days	Jan. 4, 1943	2¼	10,000,000 00		(f) 208,125 00	
								18,048,379 84
Premium on U.S. Funds	@ 11%							1,985,321 81
	OTHER LIABILITIES							
Sundry Persons	Post Office Savings Bank	Various	April 1, 1943	2	*24,373,991 48			438,910 42
Sundry Banks	Bank Circulation Redemption Fund	1 year	July 1, 1942	3	* 4,015,905 14			134,063 55
Sundry Persons	Dominion Stock, Issue B	Various	Various	3½	* 3,700 00		168 14	
Sundry Persons	Compensation to Seigneurs	Various	Jan. 1, 1943	6	* 11,827 40		732 35	
								900 49
	TRUST FUNDS							
Burrard Dry Dock Pontoons Replacement Fund	Burrard Dry Dock Pontoons	1 year	April 1, 1943	3	* 56,302 42		1,599 28	
Central Trust Fund of the Army, Navy and Air Force Canteens	Central Trust Fund of the Army, Navy and Air Force Canteens	Various	April 1, 1943	2½	* 457,198 49		10,033 99	
Sundry Persons	Contractors' Securities	Various	April 1, 1943	2	* 7,852,814 96		152,962 90	
Sundry Persons	Deferred Pay Fund—Army	Various	April 1, 1943	3	*10,304,441 06	201,138 91		
Sundry Persons	Deferred Pay Fund—Air	Various	April 1, 1943	3	* 2,412,393 21	5,661 60		
							206,800 51	
Gov't Officers' Guarantee Fund	Gov't Officers' Guarantee Fund	1 year	April 1, 1943	2½	* 238,640 73		5,674 77	
Indian Trust Fund	Indian Trust Fund	1 year	April 1, 1943	6	1,074,270 31	64,456 22		
Indian Trust Fund	Indian Trust Fund	1 year	April 1, 1943	5	13,568,019 66	678,400 99		
							742,857 21	
King George V Silver Jubilee Cancer Fund for Canada	King George V Silver Jubilee Cancer Fund for Canada	1 year	April 1, 1943	3	* 462,000 00		13,744 93	
Land Assurance Fund	Land Assurance Fund	1 year	April 1, 1943	3	* 18,405 21		534 62	
National Harbours Bd.	National Harbours Board No. 2	1 year	Dec. 31, 1942	2	* 4,741 51		790 95	
National Harbours Bd.	National Harbours Board No. 3	1 year	Dec. 31, 1942	2	* 616,559 28		8,849 69	

Pilots' Pension Funds—	**Pilots' Pension Funds—**							
Halifax	Halifax	1 year	April 1, 1943	3	* 8,427 94	170 79		
Sydney	Sydney	1 year	April 1, 1943	3	* 4,059 23	88 52		
Saint John	Saint John	1 year	April 1, 1943	3	* 3,593 31	69 69		
Montreal	Montreal	1 year	April 1, 1943	3	* 4,288 71	86 26		
							415 26	
R.C.M.P. Benefit Fund	R.C.M.P. Benefit Fund	1 year	April 1, 1943	2	* 16,559 68		418 11	
Militia Council	Strathcona Trust Fund	1 year	Nov. 14, 1942	4	500,000 00		20,000 00	
The Provincial Treasurer:								
Ontario	Trust Fund Proportion of Common School Fund.	1 year	Jan. 1, 1943	5		71,154 12		
Quebec	Trust Fund Proportion of Common School Fund.	1 year	Jan. 1, 1943	5		62,734 42		
							133,888 54	
	INSURANCE AND SUPERANNUATION FUNDS							1,298,570 76
Civil Service Insurance Fund.	Civil Service Insurance	1 year	April 1, 1943	6	* 16,048,033 14		907,594 47	
Civil Service Superannuation Fund No. 5.	Civil Service Superannuation Act, 1924—Fund No. 5.	1 year	April 1, 1943	4	* 65,515,303 56		2,490,340 33	
Government Annuities	Government Annuities	1 year	April 1, 1943	4	*190,298,479 00		7,026,976 79	
Sundry Persons	Retirement Fund	1 year	Jan. 1, 1943	4	* 15,661,719 39		528,616 38	
Returned Soldiers' Insurance Fund.	Returned Soldiers' Insurance	1 year	April 1, 1943	4	* 21,383,159 31		819,481 69	
R.C.M.P. Dependents' Pension Fund.	R.C.M.P. Dependents' Pension Fund.	1 year	April 1, 1943	4	* 292,584 06		10,011 94	
								11,783,021 60
								188,556,249 39

(a) Six months less accrued interest received—April 15–May 1, 16 days.
(b) Six months less accrued interest received—April 15–June 2, 48 days.
(c) One year less accrued interest received—Mar. 1–June 2, 93 days on $92,831,000.
(d) One year less accrued interest received on instalment subscriptions.
(e) Includes additional interest calculated on a discount basis of $\frac{1}{4}$ of 1% on bonds presented before call date—March 15, 1943.
(f) Call date—January 4, 1943.
† Rate shown is average effective rate of discount.
* Balance March 31, 1943.

Appendix No. 3

SERVICING OF PUBLIC DEBT

To Whom Paid	Services	$ cts.	$ cts.	$ cts.
	Expenses of redemption and transfer of bonds—Consolidated Revenue and Audit Act, 1931—			
Bank of Montreal, London, England.	Stamp Duty on transfers of stock—			
	3½% Loan 1950-55	11 74		
"	4% Loan 1953-58	116 77		
	3¼% Loan 1958-63	34 63		
			163 14	
	Commission paid on stock redeemed under Vesting Orders of the British Treasury—			
"	2½% Loan 1947	491 48		
"	3½% Loan 1950-55	927 76		
"	4% Loan 1953-58	1,384 76		
"	3¼% Loan 1958-63	935 65		
			3,739 65	
	Commission paid for redemption of matured bonds—			
Bank of Montreal, New York	5% War Loan, 1917-37	2 20		
"	5% New York Loan, 1922-52 (called)	28,565 49		
			—28,567 69	
	Redemption expenses, Vested Issues, London—			
Bank of Montreal, London, England.	Postage, stationery, revenue stamps and cables, etc		828 24	
	Expenses in connection with transfer of bonds—			
Bank of Montreal, New York	Postage, registration, insurance and exchange fees on sundry issues		6 54	
				33,305 26
	Vote 55—Servicing of Public Debt			
Sundry Banks, Canada	Commission for cashing Dominion of Canada coupons	91,711 74		
Bank of Montreal, New York	Commission for cashing Dominion of Canada coupons and for paying registered interest	18,471 09		
			110,182 83	
"	Fees for acting as registrar of Dominion of Canada bond issues in New York		5,687 09	
"	Postage outlay in connection with notice of call date, 5% Loan of 1922-52		12 82	
Doremus & Co., New York	Cost of advertising call notice of redemption, 1922-52 loan		2,583 75	
Bank of Montreal, London, England.	For services as fiscal agents in London, England, for the year ended December 31, 1942, at a rate of £150 per million pounds of debt		2,082 38	
"	Advertising interest payments		505 25	
"	Cost of duplication system		156 45	
King's Printer, Ottawa	Printing Form 18K		180 89	
				121,391 46
				154,696 72

Appendix No. 4

LOAN FLOTATION CHARGES

	$ cts.	$ cts.	$ cts.
Second Victory Loan, dated March 1, 1942—			
National War Finance Committee—			
Administration—			
Salaries	11,537 60		
Travelling expenses	1,448 12		
Postage and express	927 97		
Communication services	3,191 49		
Stationery and printing	90,985 51		
Purchase and rental of equipment	157 74		
Office rental, light, heat and janitor service	1,553 87		
Expenses of organization meetings	1,644 39		
		111,446 69	
Advertising and publicity—			
Newspapers and magazines	196,624 46		
Radio	56,896 88		
Motion pictures	14,950 15		
Posters, billboards and street car cards	36,549 20		
Literature and miscellaneous	37,810 82		
Provincial committees expenses for publicity generally	4,846 31		
		347,677 82	
Engraving and furnishing bonds		60,471 86	
			519,596 37
Third Victory Loan, dated November 1, 1942—			
National War Finance Committee—			
Administration—			
Salaries	366,626 30		
Travelling expenses	291,700 10		
Postage and express	53,779 11		
Communication services	82,841 70		
Stationery and printing	160,095 00		
Purchase and rental of equipment	18,332 39		
Office rental, light, heat and janitor service	63,628 94		
Expenses of organization meetings	38,849 54		
Expenses of statistical services	2 85		
		1,075,855 93	
Advertising and publicity—			
Newspapers and magazines	545,670 10		
Radio	165,010 94		
Motion pictures	53,677 85		
Posters, billboards and street car cards	139,417 99		
Literature and miscellaneous	124,441 50		
Provincial committees expenses for publicity generally	207,800 00		
		1,236,018 38	
Engraving and furnishing bonds		390,073 20	
			2,701,947 51
Fourth Victory Loan, dated May 1, 1943—			
National War Finance Committee—			
Administration—			
Salaries	91,889 80		
Travelling expenses	44,811 88		
Postage and express	7,536 73		
Communication services	8,987 05		
Stationery and printing	15,270 66		
Purchase and rental of equipment	3,295 20		
Office rental, light, heat and janitor service	15,181 07		
Expenses of organization meetings	1,488 53		
		188,460 92	
Advertising and publicity—			
Radio	23,240 67		
Motion pictures	9,000 00		
Literature and miscellaneous	23,815 18		
		56,055 85	
			244,516 77

Appendix No. 4—*Concluded*

	$ cts.	$ cts.	$ cts.
War Savings Certificates and Stamps—			
National War Finance Committee—			
Administration—			
Salaries	300,051 90		
Travelling expenses	158,397 23		
Postage and express	42,965 87		
Communication services	31,823 45		
Stationery and printing	233,747 18		
Purchase and rental of equipment	14,780 23		
Office rental, light, heat and janitor service	43,237 34		
Expenses of organization meetings	8,924 46		
Expenses of statistical services	10,717 00		
Sales commission to Postmasters	2,650 75		
		847,295 41	
Advertising and publicity—			
Newspapers and magazines	452,551 97		
Radio	217,444 55		
Motion pictures	52,372 00		
Posters, billboards and street car cards	96,137 63		
Literature and miscellaneous	54,686 81		
Provincial committees expenses for publicity generally	16,970 24		
		890,163 20	
Printing certificates and stamps		45,078 80	
Stamp losses and shortages		(a) 34 75	
		1,782,572 16	
Less—Losses of remittances for certificates and stamp losses		(b) 1,322 00	
			1,781,250 16
New York Loan dated January 15, 1943—			
To—The Signature Company, New York—			
Services of signagraph in signing interim certificates		(c) 749 25	
To—The Securities and Exchange Commission, Philadelphia, Pa.—			
Registration fee		(c) 9,990 00	
To—The New York Stock Exchange—			
Listing fee		(c) 9,990 00	
To—Pandick Press, Inc., New York—			
Printing amendments to the registration statement		(c) 878 94	
Printing listing application for New York Stock Exchange		(c) 41 67	
To—British American Bank Note Co.—			
Composition and furnishing steel type bonds (interim certificates)		3,150 00	
Express charges, entry and consular certificates		49 71	
Brokerage charges on shipment of interim certificates to New York		1 50	
To—King's Printer, Ottawa—			
Printing registration statement		1,048 42	
Sundry printing and stationery		181 80	
Transportation of interim securities from The Signature Company to the offices of J. P. Morgan Company		857 48	
Telegraph and telephone charges		91 77	
Express charges		14 63	
Travelling expenses—			
Bank of Canada officials—			
M. G. Anderson and J. B. MacFarlane		204 53	
Department of Finance officials—			
J. G. Macfarlane		132 56	
G. E. Lowe		139 90	
			27,522 16
Non-interest Bearing Certificates—			
Stationery, postage, etc			117 09
Deposit Certificates—			
Litho-printing certificates			563 76
Treasury Bills—			
Litho-printing bills		243 00	
Printing tenders		211 18	
			454 18
			5,275,968 00

(a) Reversed in 1943-44 when special provision was made to cover miscellaneous small losses other than losses in or through Post Offices.

(b) Losses in Post Offices or in the mails charged to flotation costs as follows now reversed—In 1940-41 $296.25. In 1941-42 $1,025.75.

(c) Payment includes premium on U.S. dollars of 11 per cent.

Appendix No. 5

SUBSIDY ACCOUNTS

Province of Alberta

Date		Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 788,393 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		315,357 20
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941)		281,250 00
July 2...	To Cash	691,607 20	
Sept. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Sept. 1...	To Cash	202,687 50	
Oct. 23...	By further adjustment of subsidy based on final census July 1, 1941 (population 796,169) 7,776 at 80c. per head per annum for periods July 1, 1941, January 1, 1942 and July 1, 1942		9,331 20
Oct. 23...	To Cash	9,331 20	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 796,169 (Census July 1, 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		318,467 60
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 400,000 and 800,000 (Census 1941)		281,250 00
Jan. 2...	To Cash	694,717 60	
Mar. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Mar. 1...	To Cash	202,687 50	
		1,801,031 00	1,801,031 00

Province of British Columbia

Date		Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 809,203 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		323,681 20
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's allowance in lieu of lands, as authorized by O.C. Windsor, May 16, 1871 and Chap. 37, Sec. 24, Statutes of 1930		50,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $583,021.40		14,575 53
	By adjustment of subsidy July 1, 1941 and Jan. 1, 1942 according to Census 1941 as authorized by Sec. 1 (1-a) of the B.N.A. Act 1907 (population between 809,000 and 1,500,000)		30,000 00
July 2...	To Cash	528,256 73	
1943			
Jan. 1...	By ½ year's grants and allowances as above (less adjustment of $30,000)		498,256 73
Jan. 2...	To Cash	498,256 73	
Jan. 6...	By further adjustment of subsidy based on final census July 1, 1941 (population 817,861) 8,658 at 80 cents per head per annum for periods July 1, 1941, January 1, 1942, July 1, 1942 and January 1, 1943		13,852 80
Jan. 6...	To Cash	13,852 80	
		1,040,366 26	1,040,366 26

Appendix No. 5—*Continued*

Province of Manitoba

Date		Dr.	Cr
1942		$ cts.	$ cts.
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 722,447 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		288,978 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000 (Census 1941)		281,250 00
	By ½ year's interest at 5 per cent per annum on $7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4		190,792 09
	To adjustment of subsidy paid July 1, 1941 and January 1, 1942. Population estimated Jan. 1, 1939, 724,000: preliminary figure 1941 census 722,447—decrease of 1,553 at 80 cents per head per annum	1,242 40	
July 2...	To Cash	854,778 49	
Nov. 7...	By further adjustment of subsidy based on final census July 1, 1941 (population 729,744) 7,297 at 80 cents per head per annum for periods July 1, 1941, January 1, 1942, and July 1, 1942		8,756 40
Nov. 7...	To Cash	8,756 40	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 729,744 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		291,897 60
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000 (Census 1941)		281,250 00
	By ½ year's interest at 5 per cent per annum on $7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4		190,792 09
Jan. 2...	To Cash	858,939 69	
		1,723,716 98	1,723,716 98

Province of New Brunswick

Date		Dr.	Cr.
1942		$ cts.	$ cts.
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 453,377 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		181,350 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1		75,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $529,299.39		13,232 48
July 2...	To Cash	364,583 28	
Sept. 2...	By final adjustment of subsidy based on final census July 1, 1941 (population 457,401), 4,024 at 80 cents per head per annum for periods July 1, 1941, January 1, 1942 and July 1, 1942		4,828 80
Sept. 2...	To Cash	4,828 80	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		182,960 40
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		95,000 00
	By ½ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1		75,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $529,299.39		13,232 48
Jan. 2...	To Cash	366,192 88	
		735,604 96	735,604 96

Appendix No. 5—*Continued*

Province of Nova Scotia

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1 ...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 573,190 (Census 1941) as authorized by Sec. 1 (1-b) of B.N.A. Act, 1907	.....	229,276 00
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	95,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $1,055,416.12 (Less adjustment of 22c.)	.....	26,385 18
July 2...	To Cash	350,661 18	
Sept. 2...	By further adjustment of subsidy based on final Census July 1, 1941, (population 577,962) 4,722 at 80 cents per head per annum for periods July 1, 1941, January 1, 1942, and July 1, 1942	.....	5,726 40
Sept. 2...	To Cash	5,726 40	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907	.....	231,184 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	95,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $1,055,411.69	.....	26,385 29
Jan. 2...	To Cash	352,570 09	
		708,957 67	708,957 67

Province of Ontario

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,756,632 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum ..... $ 1,000,000 00 1,256,632 at 60 cents per head per annum 376,989 60	.....	1,376,989 60
	By ½ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	120,000 00
	By ½ year's allowance as authorized by 47 Vic., Chap. 4 of 1884	.....	71,207 24
July 2...	To Cash	1,568,196 84	
Nov. 23...	By further adjustment of subsidy based on final Census, July 1, 1941 (population 3,787,655), 31,023 at 60 cents per head per annum for periods July 1, 1941, January 1, 1942, and July 1, 1942	.....	27,920 70
Nov. 23...	To Cash	27,920 70	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum ..... $ 1,000,000 00 1,287,655 at 60 cents per head per annum 386,296 50	.....	1,386,296 50
	By ½ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	120,000 00
	By ½ year's allowance as authorized by 47 Vic., Chap. 4 of 1884	.....	71,207 24
Jan. 2...	To Cash	1,577,503 74	
		3,173,621 28	3,173,621 28

Appendix No. 5—*Continued*

Province of Prince Edward Island

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (b) and 1 (8) of the B.N.A. Act, 1907	.....	43,631 20
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	50,000 00
	By ½ year's grant in lieu of Public Lands, O. C. Windsor, June 26, 1873.....$ 22,500 00 Less ½ year's deduction on Land Account balance, being 5 per cent per annum on $782,402.33 as authorized by O. C. Windsor, June 26, 1873..... 19,560 05	.....	2,939 95
	By ½ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1	.....	10,000 00
	By ½ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim	.....	15,000 00
	By ½ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2	.....	50,000 00
	By ½ year's interest at 5 per cent per annum on debt allowance of $775,791.83	.....	19,394 79
July 2...	To Prince Edward Island Railway for ½ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7	4,875 00	
July 2...	To Cash	186,090 94	
1943			
Jan. 1...	By ½ year's grants and allowance as above	.....	190,965 94
Jan. 2...	To deductions as above	4,875 00	
Jan. 2...	To Cash	186,090 94	
		381,931 88	381,931 88

Province of Quebec

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,319,640 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....$ 1,000,000 00 819,640 at 60 cents per head per annum..... 245,892 00	.....	1,245,892 00
	By ½ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907	.....	120,000 00
	By ½ year's allowance as authorized by 47 Vic., Chap. 4, of 1884	.....	63,730 34
July 2...	To Cash	1,429,622 34	
1943			
Jan. 1...	By ½ year's grants and allowance as above	.....	1,429,622 34
Jan. 2...	To Cash	1,429,622 34	
Jan. 2...	By adjustment of subsidy based on final Census, July 1, 1941 (population 3,331,882), 12,242 at 60 cents per head per annum for periods July 1, 1941, January 1, 1942, July 1, 1942, and January 1, 1943	.....	14,690 40
Jan. 2...	To Cash	14,690 40	
		2,873,935 08	2,873,935 08

Appendix No. 5—*Continued*

Province of Saskatchewan

Date	——	Dr.	Cr.
		$ cts.	$ cts.
1942			
July 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 887,747 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		355,098 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 (Census 1941), population between 800,000 and 1,200,000		375,000 00
July 2...	To adjustment of subsidy paid July 1, 1941 and January 1, 1942. Population estimated January 1, 1939, 946,000; preliminary figure 1941 census 887,747,—decrease of 58,253 at 80c. per head per annum	46,602 40	
July 2...	To Cash	793,496 40	
Sept. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Sept. 1...	To Cash	202,687 50	
Dec. 2...	By further adjustment of subsidy based on final census July 1, 1941 (population 895,992) 8,245 at 80c. per head per annum for periods July 1, 1941, January 1, 1942 and July 1, 1942		9,894 00
Dec. 2...	To Cash	9,894 00	
1943			
Jan. 1...	By ½ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 895,992 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907		358,396 80
	By ½ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907		110,000 00
	By ½ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 (Census 1941), population between 800,000 and 1,200,000		375,000 00
Jan. 2...	To Cash	843,396 80	
Mar. 1...	By ½ year's interest at 5 per cent per annum on debt allowance of $8,107,500		202,687 50
Mar. 1...	To Cash	202,687 50	
		2,098,764 60	2,098,764 60

Appendix No. 5—*Concluded*

Subsidy Allowance from July, 1867, to Close of the Fiscal Year Ended March 31, 1943

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Alberta	6,866,666 67	17,566,277 07	20,156,250 00	15,404,250 00	59,993,443 74
British Columbia	7,900,000 00	17,373,817 60	8,200,000 00	2,108,660 16	35,582,477 76
Manitoba	8,445,000 00	21,951,407 60	24,956,732 76	16,784,877 27	72,138,017 63
New Brunswick	8,600,000 00	20,795,944 00	11,130,000 00	1,635,819 64	42,161,763 64
Nova Scotia	9,240,000 00	27,108,686 40	826,980 00	3,657,647 58	40,833,313 98
Ontario	11,840,000 00	125,537,242 39	.....	6,167,834 46	143,545,076 85
Prince Edward Island	4,620,000 00	6,010,803 20	6,067,223 54	2,913,162 03	19,611,188 77
Quebec	11,440,000 00	103,001,662 00	.....	6,343,938 33	120,785,600 33
Saskatchewan	7,476,666 67	22,030,186 80	23,781,250 00	15,404,250 00	68,692,353 47
	76,428,333 34	361,376,027 06	95,118,436 30	70,420,439 47	603,343,236 17

NOTE.—The above statement does not include special grants paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under the Dominion—Provincial Taxation Agreement Act, 1942.

Appendix No. 6

GOVERNMENT-OWNED COMPANIES

Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board are:

The Canadian Wool Board Ltd.;
The Commodity Prices Stabilization Corporation Ltd., (with a subsidiary: Wartime Food Corporation Ltd.); and
Wartime Salvage Ltd.

They were all incorporated under Part I of the Companies Act, 1934, as companies with share capital. The only shares issued—other than in the name of the Minister (of Finance) in trust for His Majesty the King in right of Canada—are directors' qualifying shares, all directors having made assignments in blank of such qualifying shares.

Agreements between the Minister and each of these companies provide, in substance, for:—(1) the performance by the company of such transactions as may be delegated to it by the Minister or the Wartime Prices and Trade Board; (2) the setting up of branch offices or the incorporation and organization of subsidiary companies; (3) the keeping of proper accounts of operations and the rendering of financial statements for each monthly period and for the fiscal year; (4) the Minister to be kept advised of the principles followed in the operation of the business; (5) express consent in writing of the Minister to be obtained for operations other than those necessary or incidental to the carrying out of the agreements; (6) amendments or supplements to the agreements to be approved by the Minister.

The Commodity Prices Stabilization Corporation Ltd., has to do with the control of prices of goods, ware and merchandise in Canada, and the payment of subventions, subsidies, bonuses, etc., in accordance with principles formulated by the Wartime Prices and Trade Board and approved by the Minister. The Canadian Wool Board Ltd. was formed to regulate the acquisition, conservation and distribution of domestic and foreign wool and related products, and to increase the production of wool in Canada by assuring sheep growers a stable market at known prices for all production of wool during the present war and one producing year thereafter. Wartime Salvage Ltd. was organized for the purpose, in co-operation with Dominion Government departments and agencies, of acquiring and disposing of waste or used matter of all kinds. It operates independently of salvage work conducted by the Army Salvage and Disposal Board, the Scrap Disposal Branch (Department of Munitions and Supply), the Salvage Officer (Treasury), and the National War Services Department.

Round sum advances to the companies are made at intervals under the authority of the War Appropriation Act. The accounts of the companies are audited by the Auditor General and the balance sheets and operating statements included herein were furnished, and certified, by him.

CANADIAN WOOL BOARD LTD.

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank (including $33,591.33 U.S.)		2,843,107 17	Accounts Payable		2,560,895 46
Accounts Receivable		116,779 48	Accrued Charges—		
Subsidy receivable from Commodity Prices Stabilization Corporation Limited re loss on sale of tops—estimated		5,195 17	Marine and war risk insurance, freight, etc., in respect of imported fleece wool in transit (contra)	647,964 22	
Customs Duty Drawback on Fleece Wool exported for processing into tops—estimated		69,249 13	Sundry	4,162 53	
Inventories, at cost or, in the case of domestic fleece wool, ceiling price value, as certified by the Management		3,285,266 15			652,126 75
Imported Fleece Wool, in transit, at estimated laid down cost, including accrued charges (contra)		4,826,519 69	Customers' Advance Payments and Credit Balances		37,084 42
Tops in Process, at cost, in hands of processors		322,705 43	Returnable bale covers and sacks in hands of customers and suppliers		47,651 40
Bale covers and sacks, at book value		41,673 04			
Prepaid Expenses—Unabsorbed War Risk Insurance Deposit, etc		3,096 10	Dominion of Canada—Advances		8,250,000 00
Deficit—Net Loss for the period from March 18, 1942, the date of incorporation, to March 31, 1943, per Income and Expenditure Statement (Exhibit "A")		34,246 67	Share Capital—		
			Authorized: 1,000 shares of no par value.		
			Issued: 80 shares, fully paid		80 00
		$11,547,838 03			$11,547,838 03

NOTES:

. As at March 31, 1943, there were outstanding letters of credit totalling $52,442.32.

Imported Fleece Wool, in transit, in the amount of $4,143,828.42 is subject to disposal by joint agreement only between the United Kingdom and Canada.

Approved on behalf of the Board.

W. P. WALKER,
Director.

GEO. W. FRASER,
Director.

I have examined the accounts of Canadian Wool Board Ltd., for the period from March 18, 1942, the date of incorporation to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CANADIAN WOOL BOARD LTD.—*Concluded*

EXHIBIT "A"

Income and Expenditure Statement

For the period from March 18, 1942, the date of incorporation, to March 31, 1943

Sales		2,990,546 65	
Cost of Sales		2,942,102 01	
Gross Profit			48,444 64
Add—Subsidies from Commodity Prices Stabilization Corporation Limited *re* losses on sale of piece goods and tops			89,714 56
			138,159 20
Deduct—			
Commissions on Sales		11,345 18	
Warehousing Expenses—			
Storage and Handling	64,081 42		
Insurance	14,255 69		
Inter-Warehouse Freight	8,182 22		
Sampling and Testing	722 07		
Repairs to bale covers and sacks	312 40		
	87,553 80		
Warehouse Equipment	430 33		
		87,984 13	
Administrative Expenses—			
Salaries	19,142 53		
Travelling	3,075 75		
Rent	2,768 78		
Stationery and Office Supplies	2,464 73		
Bulletins and Circulars	1,362 08		
Telephone and Telegraph	1,013 48		
Postage	496 11		
Bank Charges	258 70		
Legal Services	250 15		
Incorporation Expenses	180 00		
Miscellaneous	724 38		
	31,736 69		
Office Furniture and Equipment	2,018 50		
		33,755 19	
			133,084 50
Net Operating Profit			5,074 70
Deduct—Miscellaneous Charge and Credits—			
Provision for possible inventory losses, domestic fleece wool		40,854 68	
Cash discounts on purchases		1,003 60 Cr.	
Sundry non-operating revenue		529 71 Cr.	
			39,321 37
Net Loss for Period			$ 34,246 67

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

Balance Sheet as at March 31, 1943

Assets

Cash—		
At Bank of Canada, Ottawa	9,447,899 60	
On Hand—Imprest Fund	1,800 00	
		9,449,699 60
Cash Held in Trust—		
At Bank of Canada, Ottawa, as per Contra—		
Newsprint Industry	841,001 86	
Emergency Coal Production Board	13,060 00	
		854,061 86
Accounts and Bills Receivable—		
Accounts Receivable—		
General	1,002,836 03	
Insurance Claims	1,633,330 28	
	2,636,166 31	
Bills Receivable	174,759 46	
		2,810,925 77
Advances on Molasses Account		18,783 32
Inventory of Commodities, at cost		10,640,641 79
Inventory of Raw Cotton		3,530,164 27
(Purchased under agreement with certain cotton mills —as per Contra.)		
Investment in Subsidiary Company—		
Wartime Food Corporation Ltd.		75 00
		$27,304,351 61

Liabilities

Capital—			
Authorized: 1,000 shares without nominal or par value			
Issued: 80 shares			80 00
Accounts Payable—Subsidiary Company (Wartime Food Corporation Ltd.)			807 67
Accounts Payable—General			1,863,336 30
Accounts Payable—Cotton— as per Contra			3,530,164 27
Accounts Payable—Newsprint Industry— as per Contra			841,001 86
Dominion Government—			
Balance of Advance—			
March 31, 1942	3,771,129 87		
Add: Further Advances	85,000,000 00		
		88,771,129 87	
Deduct: Deficit for year, as per Exhibit "A"	66,855,816 99		
Deficit for year, Wartime Food Corporation Ltd.	859,411 37		
		67,715,228 36	
		21,055,901 51	
Emergency Coal Production Board—			
Advances	450,000 00		
Less: Expenses to March 31, 1943	436,940 00		
		13,060 00	
			21,068,961 51
			$27,304,351 61

Contingent Liability in respect of—

Letters of Credit	1,762,351 21
Lumber Industry Assistance Loans	67,543 05
Summer Stocking of Fuel	87,395 04
	$ 1,917,289 30

Approved on behalf of the Board.

S. R. NOBLE,
Director.

D. SIM,
Director.

I have examined the accounts of Commodity Prices Stabilization Corporation Limited, for the fiscal year ended March 31, 1943 and have obtained all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me, and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—*Continued*

EXHIBIT "A"

Statement of Operations for the Fiscal Year ended March 31, 1943

SUBSIDIES PAID			
Imports—			
General Imports		8,865,055 86	
Petroleum	36,129,924 61		
Less: Petroleum Surcharge	12,101,487 49		
		24,028,437 12	
Tea		1,198,679 78	
			34,092,172 76
Domestic—			
Milk—Primary Producers		4,155,798 49	
Milk—Consumers		3,660,360 28	
Butterfat		10,078,597 58	
Butter Movement		24,375 96	
Butter Inventories		212,160 35	
Canned Goods Inventories, March 31, 1942		138,442 04	
Canners—Order A 44		126,292 39	
Specified Canned Goods—Order 148		1,509,093 79	
Grocery Items—Order 116		1,536,573 39	
Strawberries		72,285 88	
Peaches		52,990 37	
Tea and Coffee Inventories, December 5, 1942—			
Retailers		491,555 56	
Other than Retailers		2,190,842 17	
Grain for Cereal Products		3,695 30	
Footwear		3,080,985 48	
Garment Leather		1,283,519 37	
Harness and Harness Parts		15,435 69	
Coal		1,185,646 77	
Freight Rates on Coal		4,655 35	
Wagon Mine Coal		374 45	
Fertilizers		31,153 37	
Cheese Boxes		6,158 76	
Pit Props and Mine Ties		7,991 40	
Freight on Flax Seed		19,487 07	
Fuelwood—British Columbia		647 45	
			29,889,118 71
Total Subsidies Paid			63,981,291 47
COMMODITY TRADING			
Net Loss on Trading as per Exhibit "B"			2,343,968 84
			66,325,260 31
DEDUCT: Interest Earned on Lumber Industry Assistance Loans			858 51
			66,324,401 80
ADMINISTRATIVE EXPENSES			
Import Division		157,710 89	
General—			
Salaries	272,199 41		
Printing and Stationery	20,909 57		
Office Supplies and Expenses	11,023 28		
Postage	5,828 85		
Office Equipment	19,440 00		
Office Furniture	6,134 23		

COMMODITY PRICES STABILIZATION CORPORATION LIMITED—*Concluded*

EXHIBIT "A"—*Concluded*

Telephone and Telegrams	4,181 36		
Travelling and Living Expenses	17,485 55		
Premium on Fidelity Bond	1,492 67		
Insurance—Unemployment	1,048 16		
Rentals—Toronto Office	82 50		
Bank Collection Charges—General	1,979 15		
Bank Collection Charges—Milk Subsidy	9,654 45		
Milk Board Expenses—Milk Subsidy	2,325 12		
	373,784 30		
Less: Organization Expenses recovered	80 00		
		373,704 30	
			531,415 19
Deficit for Year			$ 66,855,816 99

COMMODITY PRICES STABILIZATION CORPORATION LIMITED

EXHIBIT "B"

Statement of Profit and Loss on Commodity Trading for the Year ended March 31, 1943

Commodity	Sales	Cost of Sales	Profit	Loss
Bristles	231,341 54	262,393 71		31,052 17
Horsehair	677,315 87	653,370 02	23,945 85	
Hides	546,528 07	496,850 00	49,678 07	
Sisal	727,614 92	550,639 02	176,975 90	
Grey Goods	1,429,694 33	1,429,694 33		
Casha Cloth	129,282 35	153,363 29		24,080 94
Cottonades	182,228 74	253,631 60		71,402 86
Denims	206,684 85	342,126 09		135,441 24
Osnaburgs and Sheeting	1,225,832 31	1,225,832 31		
Woollen Fabrics	104,539 36	189,058 75		84,519 39
Beeswax	93,922 54	93,737 87	184 67	
Castor Seed	6,798 54	6,612 35	186 19	
Oils and Fats	2,565,472 97	2,577,402 92		11,929 95
Castor Oil	154,589 66	158,332 15		3,742 49
Basket Bottoms	18,500 00	28,850 00		10,350 00
Fuelwood	22,228 50	25,785 05		3,556 55
Muriate of Potash	185,618 08	236,773 00		51,154 92
Dried Fruits	4,244,827 83	5,484,472 69		1,239,644 86
Cocoa Beans	2,778,644 05	3,532,297 28		753,653 23
Tea	98,000 00	98,000 00		
Coffee	8,455,233 27	8,853,080 83		397,847 56
Corned Beef	883,943 05	783,787 64	100,155 41	
Grapefruit Juice	958,125 87	888,381 46	69,744 41	
Dairy Butter	162 40	162 40		
Spices	28,558 86	43,237 33		14,678 47
	$ 25,955,687 96	$ 28,367,872 09	420,870 50	2,833,054 63
Profit or Loss arising from Insurance Settlements—				
Cocoa Beans			32,638 96	
Corned Beef			35,524 75	
Cottonades			51 58	
			489,085 79	2,833,054 63
Net Loss				$2,343,968 84

WARTIME SALVAGE LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities	
Cash at Bank		260,308 09	Accounts Payable	202,987 01
Accounts Receivable	277,909 48		Accrued Freight, Waste Paper—Estimated	25,500 00
Less—Reserve for Doubtful Accounts	8,205 55		Dealers' Credit Balances	217 25
		269,703 93	Department of Finance—Advances	1,000,000 00
Due from Department of Munitions and Supply Trust Account (contra)		171,679 43	Share Capital—	
Inventories of Raw Sugar Bags, at cost, as certified by the Management		86,235 00	Authorized: 1,000 shares of no par value.	
Deferred Warehousing Charges		983 58	Issued: 80 shares, fully paid	80 00
		788,910 03		
Deficit—Net loss for the period from April 24, 1942, the date of incorporation, to March 31, 1943, per Income and Expenditure Statement (Exhibit "A")		439,874 23		
		$ 1,228,784 26		$ 1,228,784 26

(Department of Munitions and Supply Trust Account)

Cash on Hand and at Bank		214,170 22	Accounts Payable	99,552 71
Accounts Receivable	68,703 41		Accrued Charges	3,013 57
Less—Reserve for Doubtful Accounts	878 41		Dealers' Deposits and Credit Balances	35,211 78
		67,825 00	Dealers' Holdbacks for preparation of Scrap Iron and Steel	13,059 04
Travelling Advances		550 00	Due to Own Account (contra)	171,679 43
Inventories at cost (exclusive of freight and dismantling charges), as certified by the Management—			Department of Munitions and Supply—Advances	250,000 00

Scrap Iron and Steel...	257,468 39		
Less—Reserve for possible inventory losses *re* tonnage differentials.....	28,122 00		
		229,346 39	
Non-Ferrous Metals.....		15,688 61	
			245,035 00
Prepaid Sales Tax, Freight, etc.....			2,432 44
			530,012 66
Deficit—Net Loss for the period from March 1, 1943, the effective date of the trust, to March 31, 1943, per Exhibit "B".....			42,503 87
			$ 572,516 53

	$ 572,516 53

Approved on behalf of the Board.

W. A. BARK,
Director.

R. GEDDES,
Director.

I have examined the accounts of Wartime Salvage Limited for the period from April 24, 1942, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME SALVAGE LIMITED—*Continued*

EXHIBIT "A"

Income and Expenditure Statement

For the period from April 24, 1942, the date of incorporation, to March 31, 1943

	Sales	Cost of Sales (Exhibit "C")	Gross Profit or Loss*	
Waste Paper	3,445,294 96	3,428,739 29	16,555 67	
Scrap Iron and Steel (to February 28, 1943)	1,604,708 04	1,976,750 42	372,042 38*	
Raw Sugar Bags	178,661 00	174,881 00	3,780 00	
Non-Ferrous Metals (to February 28, 1943)	31,745 25	40,051 25	8,306 00*	
Collapsible Tubes	17,845 33	510 70	17,334 63	
Roofing Rags	2,083 53	2,023 47	60 06	
Miscellaneous	40 21	13 35	26 86	
	$5,280,378 32	$5,622,969 48		
Gross Loss				342,591 16
Add—				
Insurance, Storage and Handling, Raw Sugar Bags			2,159 55	
Administrative Expenses—				
Salaries		38,241 49		
Telephone and Telegraph		7,635 34		
Office Supplies and Expenses		5,504 52		
Travelling		5,308 42		
Unemployment Insurance		209 56		
Incorporation Expense		180 00		
Legal Services		90 00		
		57,169 33		
Office Furniture and Equipment		2,580 23		
			59,749 56	
				61,909 11
Net Operating Loss				404,500 27
Add—Miscellaneous Charges—				
Provision for possible inventory losses *re* tonnage differentials, Scrap Iron and Steel			26,290 00	
Provision for losses on doubtful accounts			9,083 96	
				35,373 96
Net Loss for Period				$ 439 874 23

WARTIME SALVAGE LIMITED—*Continued*

(In Trust for the Department of Munitions and Supply)

EXHIBIT "B"

Income and Expenditure Statement

For the period from March 1, 1943, the effective date of the trust, to March 31, 1943

	Sales	Cost of Sales (Exhibit "D")	Gross Loss	
Scrap Iron and Steel	42,162 59	57,212 53	15,049 94	
Non-Ferrous Metals	80,308 10	98,857 29	18,549 19	
	$ 122,470 69	$ 156,069 82		
GROSS LOSS				33,599 13
Add—				
Warehousing Expenses—				
Salaries and Wages		641 11		
Rent		495 00		
Light and Telephone		22 85		
		1,158 96		
Alterations to Warehouse		1,811 64		
			2,970 60	
Administrative Expenses—				
Salaries		2,478 70		
Office Supplies and Expenses.....		790 87		
Travelling		415 00		
Telephone and Telegraph		302 88		
Unemployment Insurance		18 09		
		4,005 54		
Office Furniture and Equipment		96 60		
			4,102 14	
				7,072 74
NET OPERATING LOSS				40,671 87
Add—Miscellaneous Charge—				
Provision for possible inventory losses *re* tonnage differentials, Scrap Iron and Steel				1,832 00
NET LOSS FOR PERIOD				$ 42,503 87

WARTIME SALVAGE LIMITED—*Continued*

EXHIBIT "C"

Analysis of Cost of Sales

For the period from April 24, 1942, the date of incorporation, to March 31, 1943

Waste Paper—		
Purchases	3,015,058 06	
Freight	413,681 23	
		3,428,739 29
Scrap Iron and Steel (to February 28, 1943)—		
Purchases to February 28, 1943 ..... 1,220,629 74		
Less—Inventory as at February 28, 1943 (exclusive of freight and dismantling charges) 262,876 88		
	957,752 86	
Freight	947,685 18	
Dismantling Expenses	39,991 29	
Travelling Expenses—Contractors	9,111 64	
Agency Receiving and Routing Expenses	9,088 91	
Salaries and Commissions—Fieldmen and Contractors	6,913 73	
Special Freight Adjustments	4,804 95	
Miscellaneous	1,401 86	
		1,976,750 42
Raw Sugar Bags—		
Purchases	261,116 00	
Less—Inventory as at March 31, 1943	86,235 00	
		174,881 00
Non-Ferrous Metals (to February 28, 1943)—Purchases		40,051 25
Collapsible Tubes—Freight		510 70
Roofing Bags—		
Purchases	1,961 45	
Freight	62 02	
		2,023 47
Miscellaneous Purchases		13 35
Total, per Income and Expenditure Statement (Exhibit "A")		$5,622,969 48

WARTIME SALVAGE LIMITED—*Concluded*
(In Trust for the Department of Munitions and Supply)

EXHIBIT "D"

Analysis of Cost of Sales

For the period from March 1, 1943, the effective date of the trust, to March 31, 1943

Scrap Iron and Steel—			
Purchases, including inventory of $262,876.88 as at March 1, 1943	286,175 18		
Less—Inventory as at March 31, 1943 (exclusive of freight and dismantling charges)	257,468 39		
		28,706 79	
Freight		18,726 30	
Dismantling Expenses		7,439 38	
Travelling Expenses—Contractors		1,545 95	
Agency Receiving and Routing Expenses		71 54	
Salaries and Commissions—Fieldmen and Contractors		458 36	
Miscellaneous		264 21	
			57,212 53
Non-Ferrous Metals—			
Purchases	114,300 49		
Less—Inventory as at March 31, 1943	15,688 61		
		98,611 88	
Freight on metals brought into warehouse rather than shipped direct		245 41	
			98,857 29
Total, per Exhibit "B"			$ 156,069 82

1942-43

PUBLIC ACCOUNTS

PART II

D

DEPARTMENT OF FISHERIES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—16

DEPARTMENT OF FISHERIES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	1,698,909 30	Ordinary	303,249 64
Special	37,911 66	Special Receipts	16,663 31
War	176,579 14		
	$1,913,400 10		$ 319,912 95

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	$ 57,003 55	[21] Contingent and Special Funds	$ 199 30

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page D-21.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Privileges, Licences and Permits	40,784 31	42,119 79
Proceeds from Sales	219,574 30	334,085 64
Services and Service Fees	15,078 82	19,120 38
Refunds of Expenditure	534 47	1,223 27
Miscellaneous	27,277 74	19,719 31
Total Ordinary	303,249 64	416,268 39
Special Receipts—		
War Appropriation Acts	16,663 31	39,087 85
Grand Total	$ 319,912 95	$ 455,356 24

	Details	
Ordinary Revenue—		
Privileges, Licences and Permits:		
A Fishing Licences	35,300 40	
B Modus Vivendi Licences	199 00	
C Oyster Leases	2,279 91	
D Trawler Licences	3,000 00	
E Rentals	5 00	40,784 31
Proceeds from Sales:		
F Sales of sealskins	212,131 35	
G Sales of fish	295 00	
H Sales of oysters	5,085 15	
I Sundry Sales	2,062 80	219,574 30
Services and Service Fees:		
J Canned Salmon Inspection Fees	9,071 45	
K Canned Herring Inspection Fees	5,940 87	
L Canned Lobster Inspection Fees	61 50	
M Miscellaneous Services	5 00	15,078 82
Refunds of Expenditure:		
N Refund of previous years' expenditure		534 47
Miscellaneous:		
O Fines and Forfeitures	27,252 74	
P Sundries	25 00	27,277 74
Total Ordinary		303,249 64
Special Receipts—		
War Appropriation Acts:		
Q Commission on sales of Japanese Fishing Vessels	14,236 31	
R Charges for survey of Japanese Fishing Vessels	2,427 00	16,663 31
Grand Total		$ 319,912 95

Certified correct.

D. B. FINN,
Deputy Minister.

COMMENTS

A Fishing licences, ranging from 25 cents for lobster fishing to $75 for lobster pound licences, were issued in various provinces under the authority of the Fisheries Act, the proceeds of which by provinces were: Nova Scotia, $4,296; Prince Edward Island, $692.75; New Brunswick, $8,456.25; Quebec, $151.50; British Columbia, $21,227; Yukon Territory, $455; North West Territories, $20; Hudson Bay District, $1.90. A fishing lease was issued to the Dark Harbour Co., Ltd., covering fishing privileges in the area of Dark Harbour, N.B., at a yearly rental of $25.

B "Modus Vivendi" licences were issued to United States fishing vessels at a charge of $1 per licence as follows: East Coast, $23 and West Coast, $176.

C Oyster leases were issued in the provinces of Prince Edward Island and Nova Scotia, the proceeds therefrom being respectively, $1,835.34 and $444.57.

D Trawler licences at a fee of $500 each were issued to the following: Maritime National Fish Ltd., Halifax, $1,500; Norwegian Shipping and Trade Mission, Halifax, $1,000; F. Paturel of France Libre, Halifax, $500.

F Under the terms of the Pelagic Sealing Treaty of 1911, Canada is to receive from the United States 15 per cent of the total number of sealskins taken annually upon the Pribilof Islands; from Japan 10 per cent of the total number of sealskins taken upon Robben Island; and from Russia 15 per cent of the total number of sealskins taken upon the

Commander Islands. Canada has received, during the fiscal year 1942-43, proceeds from sales of skins as follows: U.S.A. Pribilof Islands rookeries, 5,427 skins marketed in Montreal, $202,699.37; Canada's share of proceeds from sale of 8,080 skins sold in St. Louis, U.S.A., $9,326.04; amount received from C. M. Lampson & Co., London, England, for 5 skins unaccounted for and overcharge for dressing and dyeing on 7 skins over number sold, $105.94.

The cost of dressing and dyeing, including freight, customs and excise duties, warehouse expenses, etc., amounting to $74,477.56, was charged to Vote 82.

No statement of take or of proceeds from sales, if any, has been received from Russia or Japan.

H Represents sales of marketable oysters from the Department's experimental areas in Prince Edward Island and sales of small oysters for stocking areas in outlying districts.

I This revenue represents the proceeds from the sales of diesel engine, generating sets and used trucks, $1,480; booklets and bounty list, $229.21; sundries, $353.59.

J K Inspection fees were collected at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof, covering certificates for all salmon and herring packed in British Columbia.

L Fees for the inspection of lobster packed in the Maritime Provinces were charged at the rate of 10 cents per case of ninety-six one-half pound cans or the equivalent thereof.

N Includes fishing bounty cheques returned, $106.50; refund of previous year's advances, $19.26; British Columbia Government's share of divisible expenses for February and March, 1942 (Nanaimo Station), $332.50; sundries, $76.21.

O Fines imposed and sales of confiscations under the following Acts:—Fisheries Act: Nova Scotia, $718.50; Prince Edward Island, $1,096.60; New Brunswick, $1,245.50; British Columbia, $20,677.95; Northern Pacific Halibut Fishery Act: British Columbia, $3,514.19.

Q Under the War Measures Act, by P.C. 987 of February 9, 1942, the Committee appointed for the disposal of impounded Japanese fishing vessels was authorized to impose and collect a charge of one per cent on all moneys involved in transactions for the sales of such vessels.

R In cases where it was found necessary to make a detailed survey of immobilized Japanese fishing vessels, a fee of $2.50 per vessel was authorized by the Committee and levied against the owners of the vessels.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	1,757,871 00	1,564,290 36	1,532,399 09
Continuing Statutory Provisions	172,530 60	172,530 60	171,959 60
	1,930,401 60	1,736,820 96	1,704,358 69
Allotted from the War Appropriation	265,370 29	176,579 14	106,097 01
Total	$2,195,771 89	$1,913,400 10	$1,810,455 70

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
D-6	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
D-6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
D-7	71 454	Departmental Administration	142,067 00	133,964 04	8,102 96

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
D-7	72	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services...	816,120 00	763,945 71	52,174 29
D-10	73	Building Fishways and Clearing Rivers.....	7,000 00	2,111 14	4,888 86
D-10	74	Development of the Deep Sea Fisheries and the Demand for Fish.....	62,760 00	30,381 14	32,378 86
D-10	75	Salt Fish Board.....	20,000 00	4,709 25	15,290 75
D-11	76	Fish Culture.....	188,640 00	181,027 36	7,612 64
D-12	77	Oyster Culture.....	25,580 00	21,191 55	4,388 45
D-13	78	Fisheries Research Board of Canada.....	235,180 00	214,526 00	20,654 00
D-14	79 418	Canadian share of expenses of the International Fisheries Commission appointed under Treaty, dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries.....	27,100 00	25,075 97	2,024 03
D-15	80 419	Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation, and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	42,000 00	41,607 00	393 00
D-16	81	Grant to United Maritime Fishermen's Association...	3,000 00	3,000 00	
D-16	82	Transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Pelagic Sealing Treaty, 1911.....	100,000 00	74,477 56	25,522 44
D-16	83	Payment of a bounty for the destruction of Harbour Seals.....	15,000 00	7,767 50	7,232 50
D-16	Stat.	Fishing Bounty, c. 74, R.S..	159,930 60	159,930 60	
D-18	455 420	Canadian share of expenses of the International Pacific Salmon Fisheries Commission for engineering and biological surveys upon which to base recommendation for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River watershed; also for temporary expedients, pending permanent remedial action, to overcome such obstructions.....	23,424 00	22,594 48	829 52
D-18	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	600 00	600 00	
		Total Ordinary.....	1,880,401 60	1,698,909 30	181,492 30

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SPECIAL			
D-18	84	Extension of educational work in co-operative producing and selling among fishermen	50,000 00	37,911 66	12,088 34
		Total Special.....	50,000 00	37,911 66	12,088 34
		WAR			
D-19		Canned Lobster Control Scheme.....	3,070 29	3,070 29	
D-19		Wartime Fisheries Advisory Committee.....	300 00	23 50	276 50
D-20		Expenses of Committee appointed to supervise the disposal of impounded Japanese fishing boats and equipment in British Columbia.....	22,000 00	21,410 21	589 79
D-20		Payments of claims for damage to and deterioration, also repairs resulting therefrom, of vessels and equipment of the impounded Japanese fishing fleet in British Columbia.....	105,000 00	90,369 89	14,630 11
D-20		Assistance in the form of a subsidy of $165 per gross ton for the construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia.....	100,000 00	61,511 55	38,488 45
D-21		Construction of experimental long line fishing vessel on Atlantic Coast and operating expenses.....	35,000 00	193 70	34,806 30
		Total War.....	265,370 29	176,579 14	88,791 15
		Grand Total.....	$2,195,771 89	$1,913,400 10	$ 282,371 79

Salary of Minister, Salaries Act, c. 182, R.S ..... **$ 10,000 00**

COMMENTS

Payments were made as follows: Hon. J. E. Michaud, April 1 to October 6, 1942, $5,161.27; Hon. E. Bertrand, October 7, 1942 to March 31, 1943, $4,838.73.

Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.. $ 2,000 00

COMMENTS

Payments were made as follows: Hon. J. E. Michaud, April 1 to October 6, 1942, $1,032.28; Hon. E. Bertrand, October 7, 1942 to March 31, 1943, $967.72.

Vote 71 Departmental Administration	**132,340 00**
Vote 454 (Supplementary Estimates)	**9,727 00**
	142,067 00
Expenditures	**133,964 04**
Lapsed	**$ 8,102 96**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	115,363 00	110,753 00	108,395 08
B	Cost of Living Bonus	6,057 00	7,307 00	7,278 97
C	Printing and Stationery	5,000 00	5,000 00	4,456 23
D	Travelling Expenses	7,700 00	11,060 00	7,934 64
E	Sundries	7,947 00	7,697 00	5,732 06
F	Contributions to Unemployment Insurance Fund		250 00	167 06
		$ 142,067 00	$ 142,067 00	$ 133,964 04

COMMENTS

A As of March 31, 1943, there were 57 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): D. B. Finn, Deputy Minister, $8,000; S. Bates, $6,000; M. A. Belisle, $3,600; E. Bosse, $3,600 (reappointed to Transport Department on Oct. 6); C. Bruce, $4,140; M.M. Cummings, $2,400; H. P. Evans, $2,400; G. M. Graham, $2,400; J. J. Lamb, $3,240; H. A. Lynch, $3,300; G. McCann, $2,400; H. F. S. Paisley, $3,780; F. J. Petry, $3,420; D. H. Sutherland, $4,500; A. J. Whitmore, $3,660.

D Travelling expenses of $300 or over were: D. B. Finn, Deputy Minister, $1,753.19; S. Bates, $1,133.23; M. A. Belisle, $510.86; H. A. Lynch, $1,010.81; A. J. Whitmore, $1,295.30.

E The expenditure for postage, telegrams and telephones amounted to $5,093.88.

Vote 72 Fisheries Inspection including Fishery Officers and Guardians, Fisheries Patrol and Protection Services	**816,120 00**
Expenditures	**763,945 71**
Lapsed	**$ 52,174 29**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	501,639 00	490,339 00	479,994 16
B	Allowances (Board)	3,700 00	4,750 00	4,742 76
C	Cost of Living Bonus	48,333 00	58,633 00	58,610 69
D	Printing and Stationery	16,000 00	16,000 00	9,003 08
E	Travelling Expenses	117,005 00	117,005 00	100,412 88
F	Supplies, etc. Patrol and Protection Boats.	89,961 00	86,311 00	70,867 31
G	Repairs to Patrol and Protection Boats	8,845 00	11,445 00	11,429 21
H	Miscellaneous	30,637 00	30,637 00	27,911 66
I	War Risk Bonus		650 00	633 54
J	Contributions to Unemployment Insurance Fund		350 00	340 42
		$ 816,120 00	$ 816,120 00	$ 763,945 71

COMMENTS

A E As of March 31, 1943, there were 161 employees paid from this vote. The following officials, in receipt of annual salaries of $1,800 or over, at that date, or at noted date of separation, together with the actual amounts paid to guardians are shown by provinces and districts. The travelling expenses are shown in brackets.

Eastern Division, Fishery Officers and Guardians:—

Nova Scotia:

Headquarters, Halifax: A. L. Barry, chief supervisor, $3,720 ($1,871.25); R. Gray, $2,760 ($998.10); E. A. Horne, $2,040 ($375.72); R. G. McKay, $2,760 ($218.85); K. Sollows, $1,800 ($2,192.90).

Sydney and District: W. McAulay, district supervisor, $2,520 ($752.65); inspectors: T. H. Kitchen, $1,800 ($934.75); A. J. Murphy, $1,800 ($759.94); J. M. O'Toole, $1,800 ($921.50); R. F. Sampson, $1,800 ($850.80); P. W. Smith, $1,800 ($1,011.73); A. K. Wilkie, $1,800 ($765.55); under $1,800: 1 inspector ($692.90); gasoline, oil, $117.64; guardians, $11,142.32 ($615.54).

Pictou and District: E. D. Fraser, district supervisor, $2,760 ($813.22); inspectors: E. M. Arnold, $1,800 ($630.60); G. M. Adamson, $1,800 ($481.40); E. G. Beaver, $1,800 ($638.70); A. P. Fitzgerald, $1,800 ($639.74); W. G. Harris, $1,800 ($580.79); J. P. Henneberry, $1,800 ($744.01); S. J. Homans, $1,800 ($1,209.05); M. M. Manson, $1,800 ($516.68); D. M. Pettis, $1,800 ($716.40); F. Swaine, $1,800 ($616.95); under $1,800: 3 inspectors ($1,115.51); guardians, $11,476.15 ($3,089.49).

Digby and District: H. H. Marshall, district supervisor, $2,760 (Oct. 23) ($282.35); inspectors: J. P. Buchanan, $1,800 ($770.34); P. E. Filleul, $1,800 ($798.74); A. W. Fralick, $1,800 ($1,128.77); S. M. K. Hennigar, $1,800 ($477.45); B. Hunter, $1,800 ($236.28); A. S. Kenney, $1,800 ($672.70); H. G. Locke, $1,800 ($600.16); W. J. Naas, $1,800 ($602.89); J. H. Thibault, $1,800 ($715); F. Watson, $1,800 ($782.05); under $1,800: 3 inspectors ($1,459.64); gasoline, oil, $111.63; guardians, $13,989.08 ($1,676.70).

Prince Edward Island:

Charlottetown and District: J. J. Larabee, district supervisor, $2,760 ($878.39); inspectors: L. C. Johnston, $1,800 ($946.70); P. A. McLellan, $1,800 ($765.90); P. C. Martin, $1,800 ($853.20); J. C. Shaw, $1,800 ($1,163.95); under $1,800: 3 inspectors ($2,401.93); gasoline, oil, $382.49; guardians, $5,852.27 ($1,874.24).

Magdalen Islands: inspectors: W. S. Arsenault, $1,800 ($426.75); C. Clark, $1,800 ($583.95); gasoline, oil, $439.13; guardians, $1,020.

New Brunswick:

Welchpool and District: F. E. Justason, district supervisor, $2,400 ($1,257.23); inspectors: B. Barnes, $1,800 ($850.90); B. B. Brittain, $1,800 (May 13); O. A. Rigby, $1,800 ($900.83); D. L. Thompson, $1,800 ($782.49); under $1,800: 3 inspectors ($1,311.39); gasoline, oil, $267.89; guardians, $3,070.50 ($901.27).

Newcastle and District: T. C. Collette, district supervisor, $2,400 ($865.58); inspectors: T. Bell, $1,800 ($787.60); F. J. Breau, $1,800 ($949); L. J. Doucet, $1,800 ($778.10); C. Guignard, $1,800 ($1,015.85); L. J. Landry, $1,800 ($875.65); R. G. Long, $1,800 ($706.05); J. J. Losier, $1,800 ($719.61); A. A. Robichaud, $1,800 ($1,019.15); under $1,800: 4 inspectors ($2,768.36); gasoline, oil, $913.61; guardians, $15,363.79 ($3,443.14).

Fredericton and District: L. H. Parks, district supervisor, $2,760 ($637.49); under $1,800: 5 inspectors ($3,351.27); gasoline, oil, $83.38; guardians, $14,097.75 ($166.93).

Western Division, Fishery Officers and Guardians:—

British Columbia:

Headquarters, Vancouver: J. A. Motherwell, division supervisor, $4,020 ($756.69); W. M. Chapman, $2,700 ($76.20); L. G. Swann, $2,400; T. Taylor, $2,280 ($75.61).

New Westminster and District: R. W. MacLeod, district supervisor, $2,760 ($646.38); inspectors: D. Lockwood, $1,800 ($1,022.83); G. L. Stock, $1,800 ($67.95); under $1,800: 5 inspectors ($3,954.94); gasoline, oil, supplies, $125.13; guardians, $4,092.59 ($3,046.42).

Prince Rupert and District: J. Boyd, district supervisor, $2,760 ($297.60); inspectors: R. C. Edwards, $1,800 ($277.85); C. Lord, $1,800 ($226.80); A. McIver, $1,800 ($248.70); G. E. Moore, $1,800 ($287.25); G. S. Reade, $1,800 (Aug. 9, on military

leave) ($69.50); E. S. Richardson, $1,800 ($516.84); W. Strachan, $1,800 ($456.56); I. Urseth, $1,800 ($664.64); F. Warne, collector of revenue, $2,040 ($297); under $1,800: 1 inspector ($975.45); guardians, $8,798.60 ($1,265.87).

Nanaimo and District: J. F. Tait, district supervisor, $2,760 ($957.85); inspectors: S. Boond, $1,800 ($159.20); D. S. Cameron, $1,800 ($183.32); H. G. Dane, $1,800 ($527.60); A. F. Lloyd, $1,800 (Jan. 23) ($251.23); A. Macdonald, $1,800 ($869.42); M. MacLeod, $1,800 (Dec. 27) ($383); H. Mahoney, $1,800 ($658.80); A. N. McKinnon, $1,800 ($838.03); A. Park, $1,800 ($978.10); R. Pilling, $1,800 (Aug. 27) ($51.20); J. C. Scott, $1,800 ($667); A. J. Touchings, $1,800 ($450.83); gasoline, oil, supplies, $1,444.53; guardians, $4,650.50 ($1,450.19).

Canned Fish Inspection Laboratory: F. Charnley, $3,600.

The wages of the officers and crews of the Fisheries Patrol Service and the Fisheries Protection Service were charged to this allotment (A).

A summary of the expenditure of this vote follows:—

Eastern Division:	
Fishery Officers and Guardians: Nova Scotia, $180,091.12; Prince Edward Island, $11,992.45; New Brunswick, $121,312.03; general account, $3,062.89..	346,458 49
Administration of Canned Fish Regulations, East Coast.....	1,207 72
Fishery Patrol Service showing boats with operating expenses over $2,000: *Andrew Halkett*, $9,220.06; *Capelin*, $5,771.31; *Capitol*, $2,643.53; *Gannet Rock No. 2*, $8,101.60; *Gilbert*, $5,001.56; *Gulf Racer*, $3,713.90; *Gulf Raider*, $3,807.73; *Gulf Runner*, $4,148.51; *Gulf Scout*, $3,456.09; *Thresher*, $9,065.04; boats under $2,000: 11, $7,679.67; general account, $22.50.....	62,631 50
General Account: Quebec	618 00
Western Division:	
Fishery Officers and Guardians: British Columbia, $147,584.56, general account, $4,596.50	152,181 06
Fishery Patrol Service showing boats with operating expenses over $2,000: *A. P. Knight*, $2,098.34; *Beldis*, $3,192.90; *Black Raven No. 2*, $3,549.34; *Bonila Rock, No. 2*, $4,289.40; *Charles Todd*, $3,268.77; *Cloyah No. 2*, $4,717.61; *Clupea*, $3,770.96; *Egret Plume No. 2*, $4,547.63; *F.D. No. 101*, $3,540.80; *Fifti*, $2,189.29; *Ila*, $2,624.82; *Iona*, $2,445.09; *Linnea*, $2,445.23; *Marisa*, $2,242.23; *Metra*, $3,577.03; *Merry Sea No. 2*, $5,914.64; *Onerka No. 2*, $3,000.48; *Pursepa*, $4,194.11; *Rividis*, $8,560.68; *Senepa*, $3,532.21; *Silene*, $2,061.81; *Swan Tail No. 2*, $5,726.98; *Vanidis*, $8,683.64; *Vedder River*, $5,386.67; boats under $2,000: 70, $54,836.81; Digby Island, $6,143.38; Poplar Island, $4,569.18; General Account, $111.42.....	161,221 45
Fisheries Protection Service: *Kitimat*, L. Sheppard, master, $2,280; R. B. Fenwick, chief engineer, $1,980; wages of officers and crew and expenses, $17,194.73	21,454 73
Administration of the Canned Fish Regulations, British Columbia.....	18,057 43
General Accounts: Manitoba, $12.81; Saskatchewan, $3.87; Alberta, $79.97; Yukon, $18.68	115 33
	$ 763,945 71

The following is a comparative statement of expenditures by activities:—

	1942–43	1941–42
East—Administration	348,284 21	339,331 63
East—Patrol Service	62,631 50	58,502 54
West—Administration	170,353 82	176,342 61
West—Patrol Service	161,221 45	157,626 54
West—Protection Service	21,454 73	19,192 90
	$ 763,945 71	$ 750,996 22

Vote 73 Building Fishways and Clearing Rivers	**7,000 00**
Expenditures	**2,111 14**
Lapsed	**$ 4,888 86**

	Estimates details	Allotments authorized	Expenditures
A Wages	4,400 00	4,400 00	1,659 60
B Cost of Living Bonus	500 00	500 00	42 01
C Contributions to Unemployment Insurance Fund	100 00	100 00	0 68
D Travelling Expenses	700 00	700 00	119 77
E Sundries	1,300 00	1,300 00	289 08
	$ 7,000 00	$ 7,000 00	$ 2,111 14

COMMENTS

The expenditures by provinces were as follows: Nova Scotia, $465.04; British Columbia, $1,646.10.

Vote 74 Development of the Deep Sea Fisheries and the Demand for Fish	**62,760 00**
Expenditures	**30,381 14**
Lapsed	**$ 32,378 86**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	19,340 00	19,340 00	12,734 17
B Cost of Living Bonus	1,281 00	1,281 00	1,039 01
C Printing and Stationery	6,000 00	6,000 00	4,888 71
D Travelling Expenses	13,320 00	13,320 00	6,096 01
E Subsidies	500 00	500 00	100 00
F Sundries	22,319 00	22,319 00	5,523 24
	$ 62,760 00	$ 62,760 00	$ 30,381 14

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: E. LeBlanc, $2,400; H. J. Freeman, $2,460; 7 instructors in fish curing were paid $5,055.18 (including bonus) at $4.50 per day.

C All purchases of printing and stationery were made through the King's Printer.

D Travelling expenses of $300 or over were: M. Askins, $828.96; R. E. Churchill, $553.71; Wm. Deveau, $588.16; L. Flick, $452.14; H. J. Freeman, $1,370.84; A. Frigault, $390.75; A. Hartling, $440.27; E. LeBlanc, $796.09; E. H. MacMillan, $321.09.

E Bonus of $100 paid to J. E. Cousins for storage on frozen bait.

F Advertising for publicity purposes, $4,698.97.

Vote 75 Salt Fish Board	**20,000 00**
Expenditures	**4,709 25**
Lapsed	**$ 15,290 75**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	12,600 00	12,600 00	4,340 45
B Cost of Living Bonus	932 00	932 00	225 36
C Printing and Stationery	1,000 00	1,000 00	10 48
D Travelling Expenses	3,000 00	3,000 00	43 35
E Sundries	2,468 00	2,443 00	89 61
F Contributions to Unemployment Insurance Fund		25 00	
	$ 20,000 00	$ 20,000 00	$ 4,709 25

COMMENTS

A The Salt Fish Board, appointed by the Governor in Council under the authority of the Salt Fish Board Act, 1939, consisted of three members. The chairman, being the Deputy Minister of Fisheries, served without remuneration, while the two members, representing the fishermen-producers, were paid under authority of P.C. 24/7609 of December 24, 1940, at the rate of $10 per day for attendance at meetings.

The following were receiving annual salaries of $1,800 or over on March 31, 1943, or at date of separation shown in brackets: R. D'Amour, $2,280 (Nov. 25); R. A. Harlow, $2,220 (June 1); W. C. MacKenzie, $1,920.

Vote 76 Fish Culture	**188,640 00**
Expenditures	**181,027 36**
Lapsed	**$ 7,612 64**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	108,240 00	101,805 00	100,170 66
B Cost of Living Bonus	10,514 00	11,864 00	11,814 33
C Allowance in lieu of dwelling	515 00	515 00	174 38
D Printing and Stationery	1,000 00	1,000 00	537 36
E Travelling Expenses	7,900 00	7,900 00	5,458 49
F Supplies	41,000 00	44,800 00	42,438 72
G Repairs	9,525 00	12,825 00	12,790 93
H Miscellaneous	9,946 00	7,881 00	7,602 65
I Contributions to Unemployment Insurance Fund		50 00	39 84
	$ 188,640 00	$ 188,640 00	$ 181,027 36

COMMENTS

A As of March 31, 1943, there were 42 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: C. J. Atkinson, $3,000; J. Catt, $2,760; J. A. Rodd, $4,920.

C One person received this allowance for broken periods.

E Accounts of $300 or over were: J. M. Butler, $307.64; W. H. Cameron, $346.40; A. P. Hills, $1,073.46; T. K. Lydon, $443.29; F. A. Tingley, $891.10.

F Includes coal, coke, wood, etc., $4,578; fish food, $23,618.59; gasoline, $3,009.87; acquisition of motor trucks, $4,852.06.

H Miscellaneous includes fish fry and fish eggs, $3,322; telegrams, telephones, postage, electricity, freight, express and cartage, $3,119.67.

A summary by provinces of the expenditures of the vote showing hatcheries, etc., follows:

Nova Scotia: Antigonish, $18,077.53; Bedford, $6,986.95; Cobequid, $10,677.79; Coldbrook Ponds, $3,116.82; Kejimkujik Ponds, $1,919.76; Lindloff, $6,970.18; Margaree, $11,842.68; Margaree Ponds, $2,593.12; Middleton, $6,759.97; Nictaux Pond and Rearing Station, $1; River Philip Pond, $2,173.31; Sackville Pond, $42.50; Yarmouth, $7,764.18; Grand Lake Pond, $6,523.43; Mersey River Pond, $560.22; general, $101.08	86,110 52
Prince Edward Island: Kelly's Pond, $3,978.20; Morrell Pond, $779.70; Cardigan Ponds, $1,712.22; general, $10.43	6,480 55
New Brunswick: Florenceville, $10,448.22; Grand Falls, $7,334.46; Miramichi, $8,490.25; Miramichi Pond, $1,717.35; New Mills Pond, $4,244.17; Saint John, $14,743.70; Charlo, $9,408.04; Chamcook Lakes, $303.70; general, $1,110.80	57,800 69
Maritime Provinces: supervisors, engineers and staff, $13,133.07; general, $4,407.46	17,540 53
General: administration	13,095 07
	$ 181,027 36

The following is a comparative statement of expenditures by activities:

	1942–43	1941–42
Administration	13,095 07	13,447 60
East—Maintenance and Operation	167,932 29	161,639 81
West—Operation		865 02
	$ 181,027 36	$ 175,952 43

Vote 77 Oyster Culture	**25,580 00**
Expenditures	**21,191 55**
Lapsed	**$ 4,388 45**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	14,950 00	14,950 00	13,451 42
B	Cost of Living Bonus	2,152 00	2,152 00	2,149 65
C	Travelling Expenses	4,800 00	4,800 00	3,128 35
D	Sundries	3,678 00	3,663 00	2,449 39
E	Contributions to Unemployment Insurance Fund		15 00	12 74
		$ 25,580 00	$ 25,580 00	$ 21,191 55

COMMENTS

A As of March 31, 1943, there were 5 employees paid from this vote. No employee was receiving an annual salary of $2,400 or over on that date.

C Travelling expenses in excess of $300 were: H. R. Found, $435.85; C. J. Kerswill, $1,234.10; J. C. Medcof, $434.18; R. P. Morrison, $644.79.

Vote 78 Fisheries Research Board of Canada		**235,180 00**
Expenditures		**214,526 00**
Lapsed		**$ 20,654 00**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	158,780 00	158,330 00	152,346 73
B Cost of Living Bonus	7,500 00	7,600 00	7,593 98
C Printing and Stationery	5,155 00	5,155 00	3,481 78
D Travelling Expenses	15,900 00	15,900 00	14,795 86
E Sundries	47,845 00	47,845 00	35,961 12
F Contributions to Unemployment Insurance Fund		350 00	346 53
	$ 235,180 00	$ 235,180 00	$ 214,526 00

COMMENTS

The Fisheries Research Board Act of 1937 provided for the constitution of a Board of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian University the staff of which embraces scientists engaged in research work in any way bearing upon fishery problems. The duration of office and subsequent appointments are provided for in the Act.

Under Section 6 of the Act, it is provided that the Board shall have charge of all Dominion fishery research stations in Canada and shall have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

It is provided in Section 11 of the Act that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received as bequests, donations, etc.

The Board received $6,863.08 from the following sources: contributions from the Province of British Columbia, $4,348.32; rent of properties, sales of publications, etc., $2,514.76.

An amount of $3,141.42, due at the close of the fiscal year 1942-43 by the Province of British Columbia, was transferred to the Province of British Columbia Fisheries Research Board of Canada Account under Miscellaneous Current Accounts.

The total amount was credited to the vote as shown in the following summarized statement of expenditures:

Station or Office	Expenditures	Receipts	Net expenditure from vote
Atlantic Biological Station (St. Andrew's, N.B.)	48,979 19		48,979 19
Pacific Biological Station (Nanaimo, B.C.)	61,119 71	*7,489 74	53,629 97
Atlantic Experimental Station (Halifax, N.S.)	41,015 65		41,015 65
Gaspe Experimental Station (Grand River, Que.)	15,902 66		15,902 66
Pacific Experimental Station (Vancouver, B.C.)	35,584 35		35,584 35
Toronto Office	9,790 56		9,790 56
General	12,138 38	2,514 76	9,623 62
	$ 224,530 50	$ 10,004 50	$ 214,526 00

*Includes $3,141.42 due by the Province of British Columbia, transferred to Miscellaneous Current Accounts.

A As of March 31, 1943, there were 85 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets): B. E. Bailey, $2,400; S. A. Beatty, $4,680; H. N. Brocklesby, $3,960 (Oct. 19); N. M. Carter, $5,040; R. E. Foerster, $4,680; J. L. Hart, $3,240; E. Hess, $3,600; A. G. Huntsman, $5,880; W. W. Johnston, $3,000 (Oct. 1); A. H. Leim, $5,040; E. P. Linton, $3,000; R. A. MacKenzie, $2,880; A. Nadeau, $3,000; F. Neave, $3,000; A. W. H. Needler, $4,500; A. L. Pritchard, $3,120; E. G. Rigby, $2,664; M. W. Smith, $2,760; H. L. A. Tarr, $3,120; A. L. Tester, $2,640; J. P. Tully, $2,640; A. J. Wood, $2,880; O. C. Young, $3,720.

As stipulated in Section 9 of the Act, no member of the Board received payment or emolument for his services except the Chairman, Dr. A. T. Cameron, who was paid an honorarium of $1,000.

D As required by Section 9 of the Act, the Governor in Council approved of a travelling allowance of $15 per day exclusive of transportation for members of the Board. Their travelling expenses inclusive of the allowance amounted to $3,040.14.

Other travelling expenses over $300 were: S. A. Beatty, $683.33; A. E. Calder, $701.95; N. M. Carter, $590.45; R. E. Foerster, $747.06; A. G. Huntsman, $662.64; R. A. McKenzie, $381.09; A. Nadeau, $370.43; F. Neave, $408.59; A. W. H. Needler, $1,995.20; A. L. Pritchard, $622.33; D. H. Sutherland, $1,085.12; D. G. Wilder, $339.40.

E Due to the expansion of the naval base at Prince Rupert, B.C., it was necessary to move the equipment and staff of the Pacific Fisheries Experimental Station from that point to Vancouver and an amount of $67,000 was received from the Department of National Defence, Naval Services, to reimburse the Fisheries Research Board of Canada in connection with this expenditure. In addition, expenditures were made from this allotment for costs of alterations and repairs to building, Vancouver Station: Dominion Construction Company, $1,412.63; Linde Canadian Refrigeration Company, $741.89; Canada Roof Products, $677.

The balance of the expenditure from this allotment was for scientific equipment, materials, supplies, electricity, etc.

Vote 79 Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries **25,000 00**

Vote 418 (Further Supplementary Estimates) **2,100 00**

27,100 00

Expenditures **25,075 97**

Lapsed ..... **$ 2,024 03**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	16,672 00	16,742 00	16,727 17
B Printing and Stationery	750 00	750 00	578 98
C Travelling Expenses	1,600 00	1,600 00	1,303 29
D Sundries	8,078 00	8,008 00	6,466 53
	$ 27,100 00	$ 27,100 00	$ 25,075 97

COMMENTS

The Treaty between Canada and the United States is designed to enable international control for the preservation of the Halibut fishery of the North Pacific Ocean including the Bering Sea. The Commission is required to make all necessary study and investigation in relation to the fishery and to regulate fishing.

The Treaty provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to $50,046.89, divided as follows: Canada, $25,075.97; United States, $24,970.92. The United States portion had not been repaid at the close of the year and was transferred to the recoverable Pacific Halibut Treaty Special Account under Miscellaneous Current Accounts.

No salaries were paid the Canadian Commissioners.

A As at March 31, 1943, there were 11 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: F. H. Bell, $3,960; H. A. Dunlop, $5,500; N. L. Freeman, $2,880; A. H. Seymour, $2,520; G. Shirk, $2,544.

C Travelling expense payments of $300 or over were: O. E. Eriksen, $591.89; E. G. Johnson, $708.95.

Vote 80	**Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System**	**40,000 00**
Vote 419	**(Further Supplementary Estimates)**	**2,000 00**
		42,000 00
	Expenditures	**41,607 00**
	Lapsed	**$ 393 00**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	24,300 00	24,750 00	24,705 32
B	Printing and Stationery	500 00	800 00	769 38
C	Travelling Expenses	5,400 00	5,850 00	5,815 94
D	Sundries	11,800 00	10,600 00	10,316 36
		$ 42,000 00	$ 42,000 00	$ 41,607 00

COMMENTS

The Treaty between the United States and Canada is designed to enable international control for the preservation of the Sockeye Salmon Fishery of the Fraser River and waters contiguous thereto. The Commission is required to make all necessary study and investigation in relation to such Fishery for the purpose of regulating fishing.

The Treaty provides that each country appoint three commissioners and pay the salaries and expenses of its own appointees, and one-half the joint expenses incurred by the Commission.

The total disbursements for the year amounted to $83,347.63, divided as follows: Canada, $41,607; United States, $41,740.63. A refund of gasoline tax amounting to $193.62, credited to the appropriation after the final account for the year had been submitted to the United States Government, accounts for the larger share of the joint expenses shown for that Government. This will be adjusted in 1943-44.

Canada's portion of the expenditure includes an amount of $60 covering non-divisible expenses incurred by the Canadian Commissioner.

The United States portion had not been repaid at the close of the year and was transferred to the recoverable Pacific Salmon Treaty Special Account under Miscellaneous Current Accounts.

A As of March 31, 1943, there were 17 employees paid from this vote. The following employees were receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets): C. E. Atkinson, $2,400; J. L. Kask, $4,200; M. B. Schaeffer, $3,000 (June 1); W. F. Thompson, $7,500.

C Travelling expense payments of $300 or over were: C. E. Atkinson, $353.81; D. R. Foskett, $323.39; J. L. Kask, $675.53; J. E. Mason, $546.66; A. E. Peterson, $702.36; R. W. Simmons, $346.17; G. B. Talbot, $428.66; W. F. Thompson, $1,370.75; W. Tomkinson, $422.87; A. D. Welander, $553.41; L. E. Whitesell, $882.06.

Vote 81 Grant to United Maritime Fishermen's Association.....$ 3,000 00

COMMENTS

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities among them. Payment was made in quarterly instalments under authority of Treasury Board Minute T.227223 B. of August 3, 1942.

Vote 82 Transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur sealskins accruing to Canada pursuant to Pelagic Sealing Treaty, 1911..... 100,000 00

Expenditures 74,477 56

Lapsed .....$ 25,522 44

COMMENTS

The following amounts were paid: Collector of Customs and Excise, Montreal, $27,518.45; C. W. Martin & Sons, Ltd., London, England, dressing, dyeing and finishing sealskins including incidental shipping charges, $45,729.36; North Western Wooden Ware Co., Tacoma, Wash., barrels, $1,023.65; sundries, $206.10.

Vote 83 Payment of a bounty for the destruction of Harbour Seals..... 15,000 00

Expenditures 7,767 50

Lapsed .....$ 7,232 50

COMMENTS

P.C. 6839 of August 4, 1942, authorized the Minister to establish the rate of bounty to be paid for any fiscal year for the destruction of harbour seals, which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of $2.50 per head was paid as follows: East Coast, $4,847.50; West Coast, $2,920.

Fishing Bounty, c. 74, R.S. .....$ 159,930 60

COMMENTS

Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, and the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

Provision was made under the authority of P.C. 1385, dated February 22, 1943, that the sum of $160,000 be distributed for the year 1942-43 upon the following basis:—

Vessels: The owners of the vessels entitled to receive bounty shall be paid $1 per registered ton, provided, however, that the payment to the owner of any one vessel shall not exceed the sum of $80, and all vessel fishermen entitled to receive bounty shall be paid the sum of $8 each.

Boats: Fishermen engaged in fishing boats, who shall also have complied with the regulations entitling them to receive bounty, shall be paid the sum of $7.50 each, and the owners of fishing boats shall be paid the sum of $1 per boat.

The bounty was distributed as shown in the following statement which includes a number of late claims of 1941-42:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			$ cts.			$ cts.	$ cts.
NOVA SCOTIA—							
Annapolis	150	242	1,965 00				1,965 00
Antigonish	107	160	1,307 00				1,307 00
Cape Breton	200	326	2,645 00	43	166	1,969 60	4,614 60
Cumberland	3	3	25 50				25 50
Digby	273	467	3,775 50	38	82	1,168 00	4,943 50
Guysborough	441	680	5,541 00	36	102	1,277 00	6,818 00
Halifax	623	802	6,636 30	25	179	1,910 80	8,547 10
Inverness	207	527	4,159 30	8	46	454 40	4,613 70
Kings	56	65	543 50				543 50
Lunenburg	574	687	5,727 60	53	947	10,585 70	16,313 30
Pictou	22	35	284 50				284 50
Queens	135	204	1,664 90	10	31	357 00	2,021 90
Richmond	322	594	4,776 20	10	34	396 40	5,172 60
Shelburne	526	823	6,698 30	95	329	4,098 60	10,796 90
Victoria	229	343	2,801 40	15	60	674 50	3,475 90
Yarmouth	83	157	1,260 50	68	203	2,545 50	3,806 00
	3,951	*6,115*	*49,811 50*	*401*	*2,179*	*25,437 50*	*75,249 00*
NEW BRUNSWICK—							
Charlotte	176	330	2,642 40	18	53	657 90	3,300 30
Gloucester	473	862	6,933 70	123	526	6,538 70	13,472 40
Kent	160	265	2,147 00	16	31	426 00	2,573 00
Northumberland	30	70	554 70	21	50	626 70	1,181 40
Restigouche	5	8	65 00				65 00
St. John	11	16	131 00				131 00
Westmoreland	32	62	496 90				496 90
	887	*1,613*	*12,970 70*	*178*	*660*	*8,249 30*	*21,220 00*
PRINCE EDWARD ISLAND—							
Kings	246	352	2,885 50				2,885 50
Prince	346	594	4,797 20	1	2	28 00	4,825 20
Queens	132	234	1,886 10				1,886 10
	724	*1,180*	*9,568 80*	*1*	*2*	*28 00*	*9,596 80*
QUEBEC—							
Bonaventure	377	707	5,672 90	19	72	807 90	6,480 80
Gaspe	2,055	4,029	32,263 00	69	303	3,332 20	35,595 20
Matane	89	146	1,183 70				1,183 70
Saguenay	776	1,313	10,605 10				10,605 10
	3,297	*6,195*	*49,724 70*	*88*	*375*	*4,140 10*	*53,864 80*
	8,859	15,103	122,075 70	668	3,216	37,854 90	159,930 60

Vote 455	**Canadian share of expenses of the International Pacific Salmon Fisheries Commission for engineering and biological surveys upon which to base recommendation for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River watershed; also for temporary expedients, pending permanent remedial action, to overcome such obstructions**	**22,574 00**
Vote 420	**(Further Supplementary Estimates)**	**850 00**
		23,424 00
	Expenditures	**22,594 48**
	Lapsed	**$ 829 52**

		Expenditures
A	Salaries and Wages	9,946 00
B	Travelling Expenses	1,730 65
C	Sundries	10,917 83
		$ 22,594 48

COMMENTS

The total disbursements for the year amounted to $45,188.98, divided as follows: Canada, $22,594.48; United States, $22,594.50. The United States portion had not been repaid at the close of the year and was transferred to the recoverable Pacific Salmon Treaty (Hell's Gate) Special Account under Miscellaneous Current Accounts.

A No employee was receiving an annual salary of $2,400 or over as of March 31, 1943. Wages paid from this allotment amounted to $4,100.28.

B Travelling expenses in excess of $300 were: M. C. Bell, $349.27.

C Payments of $5,000 or over were: Horie-Latimer Construction Company, Vancouver, excavation for fish-pass, $6,148.53.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. **$ 600 00**

SPECIAL

Vote 84	**Extension of educational work in co-operative producing and selling among fishermen**	**50,000 00**
	Expenditures	**37,911 66**
	Lapsed	**$ 12,088 34**

COMMENTS

Under P.C. 7929 of September 3, 1942, expenditures were authorized for educational work among fishermen, and for a short term course for selected young fishermen from the Maritime Provinces and the Magdalen Islands at Saint Francis Xavier University, to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized. Saint Francis Xavier University, Antigonish, Nova Scotia, for the Maritime Provinces, $37,000; High School of Fisheries of the College

of Sainte Anne de la Pocatiere, Quebec, for Gaspe Peninsula and the north shore sections of Quebec, $8,000; University of British Columbia, Vancouver, for the Province of British Columbia, $5,000.

A summary of the payments, totalling $37,911.66, follows: Saint Francis Xavier University, Antigonish, $28,001.97; College of Sainte Anne de la Pocatiere, Quebec, $7,142.02; University of British Columbia, Vancouver, $2,767.67.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Canned Lobster Control Scheme	3,070 29		142,273 15
Wartime Fisheries Advisory Committee	23 50		726 95
Expenses of Committee appointed to supervise the disposal of impounded Japanese fishing boats and equipment in British Columbia	21,410 21	16,663 31	9,024 35
Payments of claims for damage to and deterioration, also repairs resulting therefrom, of vessels and equipment of the impounded Japanese fishing fleet in British Columbia	90,369 89		90,369 89
Assistance in the form of a subsidy of $165 per gross ton for the construction of vessels of the Packer-Seiner type for use in the Fishing Industry in British Columbia	61,511 55		61,511 55
Construction of experimental long line fishing vessel on Atlantic Coast and operating expenses	193 70		193 70
	$ 176,579 14	$ 16,663 31	$ 304,099 59

Allotment: Canned Lobster Control Scheme **3,070 29**

Expenditures ..... **$ 3,070 29**

COMMENTS

Represents payment made to Rolph Clark Stone Ltd., Toronto, for overprinting Canada Brand Lobster labels, used on cans of lobster marketed during 1941 under the Canned Lobster Control Scheme, the account for which was not submitted by the company until after the close of the fiscal year 1941-42.

Allotment: Wartime Fisheries Advisory Committee **300 00**

Expenditures **23 50**

Lapsed ..... **$ 276 50**

COMMENTS

This amount was expended for travelling expenses.

Allotment: Expenses of Committee appointed to supervise the disposal of impounded Japanese Fishing Boats and equipment in British Columbia	**22,000 00**
Expenditures	**21,410 21**
Lapsed	**$ 589 79**

COMMENTS

Under authority of P.C. 288 of January 13, 1942, a Committee of three persons was constituted in connection with the disposal of Japanese fishing vessels. The duties of the Committee are outlined in the Order in Council. The members of the Committee act without remuneration but are to receive travelling and living expenses while away from their place of residence on the work of the Committee.

Details of expenditure follow: Commander B. L. Johnson, member of committee, travelling and living expenses, $757.24; K. Kimura, member of committee, $1,196.55; A. E. McMaster, executive assistant, at $400 per month, $3,600, travelling expenses, $346.89; H. S. Durkee, at $215 per month, $2,025.53; J. A. Martin, at $250 per month, $1,366.67; A. Pilkey, at $260 per month, $901.33; other salaries, $5,058.39; travelling expenses, $433.98; printing and stationery, $1,438.74; telegrams, telephones, and postage, $1,042.88; rentals, $1,945; advertising, $867.87; sundries, $429.14.

Allotment: Payments of Claims for damage to and deterioration, also repairs resulting therefrom, of vessels and equipment of the impounded Japanese Fishing Fleet in British Columbia.	**105,000 00**
Expenditures	**90,369 89**
Lapsed	**$ 14,630 11**

COMMENTS

By P.C. 3737 of May 5, 1942, the Minister of Fisheries was granted authority whereby he may approve and make payment in settlement of claims made upon the Government for damage to, and deterioration of, impounded fishing vessels and equipment owned by persons of Japanese racial origin that may be recommended under general principles by the Committee appointed for the disposal of such vessels and equipment.

Claims for damage and loss in respect of boats owned by persons of other than Japanese racial origin were also authorized by P.C. 6787 of July 31, 1942.

Payments of $5,000 or over were: British Columbia Packers, Ltd., Vancouver, $9,587.23; Star Shipyard (Mercers) Ltd., New Westminster, $45,211.69.

Allotment: Assistance in the form of a subsidy of $165 per gross ton for the construction of vessels of the Packer-Seiner type for use in the fishing industry in British Columbia	**100,000 00**
Expenditures	**61,511 55**
Lapsed	**$ 38,488 45**

COMMENTS

To stimulate private building of fishing vessels and to lessen the vessel shortage which had reduced the productive capacity of the British Columbia fishing industry, a subsidy of $165 per gross ton was authorized by P.C. 2798 of April 10, 1942, to be paid on vessels of the packer-seiner type, upon which construction had been started on or after March 15, 1942, and the plans of which had been approved by the Steamship Inspection Board.

Payments were made as follows: British Columbia Packers, Ltd., Vancouver, $33,396; Brooks Bay Packing Co., Ltd., Vancouver, $11,571; Canadian Fishing Co. Ltd., Vancouver, $16,544.55.

Allotment: Construction of experimental long line fishing vessel on Atlantic Coast and operating expenses		**35,000 00**
Expenditures		**193 70**
Lapsed		**$ 34,806 30**

COMMENTS

P.C. 40/897 of February 2, 1943, authorized the construction of a fishing vessel for the Atlantic Coast to explore the possibilities of the long line fishing method used in the Pacific halibut fishery, in order that fish production, which is of great importance to the war effort in general and the supply of fish products to Great Britain in particular, may be maintained and increased.

Expenditures for the fiscal year were as follows: purchases of equipment, $185, travelling expenses, $8.70.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A	Pacific Halibut Treaty	13,713 60	13,713 60	24,970 92	24,970 92
B	Pacific Salmon Treaty	21,730 32	21,730 32	41,740 63	41,740 63
C	Pacific Salmon Treaty (Hell's Gate)			22,594 50	22,594 50
D	Province of British Columbia Fisheries Research Board of Canada			3,141 42	3,141 42
		$ 35,443 92	$ 35,443 92	$ 92,447 47	$ 92,447 47

COMMENTS

A B C The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year balances due are transferred from the respective votes to these Accounts.

D Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Amounts not recovered at the close of the year are transferred from the vote to this Account.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Unclaimed Cheques Suspense—Department of Fisheries...	978 79	332 90	7 60	1,304 09
B War Savings Certificates Suspense — Department of Fisheries	395 00	3,964 00	4,090 00	269 00
C British Ministry of Food—Fish		23,627,692 96	23,627,692 96	
	$ 1,373 79	$ 23,631,989 86	$ 23,631,790 56	$ 1,573 09

COMMENTS

A All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

B Deductions made from the salaries of those employees of the Department who are not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates become fully paid. The final balance represents the incomplete subscriptions at the close of 1942-43.

C This account covers purchases of canned salmon and canned herring for the British Ministry of Food. Credit arrangements were established by the British Government with the Bank of Canada by which funds were released for payment of goods as shipments were forwarded.

1942-43

PUBLIC ACCOUNTS

PART II

E

GOVERNOR-GENERAL

and

LIEUTENANT-GOVERNORS

Details of

REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—

[12] Consolidated Fund:
Ordinary.....$ 224,626 74

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts.....	104,563 00	94,510 26	96,258 77
Continuing Statutory Provisions.....	130,116 48	130,116 48	129,666 48
Total.....$	234,679 48	$ 224,626 74	$ 225,925 25

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
E-3	Stat.	Salary of Governor-General—Governor General's Act, c. 85, R.S.....	48,666 60	48,666 60	
E-3	Stat.	Salaries of the Lieutenant-Governors—Salaries Act, c. 182, R.S.—			
		Nova Scotia.....	9,000 00	9,000 00	
		Prince Edward Island..	6,999 96	6,999 96	
		New Brunswick.....	9,000 00	9,000 00	
		Quebec.....	9,999 96	9,999 96	
		Ontario.....	9,999 96	9,999 96	
		Manitoba.....	9,000 00	9,000 00	
		Saskatchewan.....	9,000 00	9,000 00	
		Alberta.....	9,000 00	9,000 00	
		British Columbia.....	9,000 00	9,000 00	
E-3	85	Office of the Secretary to the Governor General, including allowance of $2,500 per annum to the Secretary to the Governor General.....	104,563 00	94,510 26	10,052 74
		SUPERANNUATION AND RETIREMENT BENEFITS			
E-3	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	450 00	450 00	
		Total Ordinary.....$	234,79 48	$ 224,626 74	$ 10,052 74

Salary of the Governor General—Governor General's Act, c. 85, R.S.....$ 48,666 60

COMMENTS

The above Act provides that there shall be payable yearly to the Governor General a salary of £10,000 sterling, equal to $48,666.66. Salary was paid to His Excellency The Earl of Athlone.

Salaries of the Lieutenant-Governors—Salaries Act, c. 182, R.S.....$ 80,999 88

COMMENTS

The above Act provides that the salaries of the Lieutenant-Governors of the several provinces shall be as follows: Ontario, $10,000; Quebec, $10,000; Nova Scotia, $9,000; New Brunswick, $9,000; Manitoba, $9,000; British Columbia, $9,000; Prince Edward Island, $7,000; Saskatchewan, $9,000; Alberta, $9,000.

These salaries were paid by certificates which were convertible monthly on or after the last day of each month.

Vote 85 Office of the Secretary to the Governor General including allowance of $2,500 to the Secretary to the Governor General..... 104,563 00

Expenditures 94,510 26

Lapsed .....$ 10,052 74

		Estimates details	Allotments authorized	Expenditures
A	Salaries	30,780 00	30,780 00	29,260 62
B	Cost of Living Bonus	1,023 00	1,362 25	1,362 25
C	Allowances	2,500 00	2,500 00	2,500 00
D	Printing and Stationery	8,000 00	7,660 75	1,334 22
E	Sundries	62,260 00	62,260 00	60,053 17
		$ 104,563 00	$ 104,563 00	$ 94,510 26

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: Sir Shuldham Redfern, Secretary to the Governor General, $5,000; H. S. Graham, $3,000; F. L. C. Pereira, $5,220. Aides-de-Camp were paid $4,299.96.

C An allowance of $2,500 was paid to Sir Shuldham Redfern as Secretary to the Governor General.

E A travelling allowance at the rate of $50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to the Governor General. Accounts for travelling expenses amounted to $1,466.45, which included payments to Sir Shuldham Redfern of $1,256.31. Charges in connection with the Governor General's railway cars, including repairs, were $3,868.07.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. .....$ 450 00

1942-43

PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF INSURANCE

Details of

REVENUES AND EXPENDITURES

87551—17½

DEPARTMENT OF INSURANCE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	$ 181,999 85	Ordinary	$ 172,178 76

REVENUES

Ordinary Revenue—	1942–43	1941–42
Services and Service Fees	$ 172,178 76	$ 168,693 22

Certified correct.

G. D. FINLAYSON,
Superintendent of Insurance.

COMMENTS

Assessments on insurance companies, including $2.28 premium on exchange, were $158,947.44; on loan companies, $4,377.76; on trust companies, $4,821.93; and on small loans companies, $3,251.63. Total revenue from assessment was therefore $171,398.76. Net penalties collected during the current year amounted to $780 making the total revenue from all sources $172,178.76.

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bear to the total amount of such premiums or income received during the preceding calendar year.

Expenditures for the fiscal year 1941-42 were $170,889.92. Added to this was $11,635.91 for estimated rent, char service, lighting and sundries charged to Public Works Department, Vote 261, thereby increasing the total expenditure to $182,525.83. Credited against this were: salaries on account of Civil Service Insurance administration, etc., $4,858.10; work done for other departments, $5,000; revenue from sale of publications, $231.25; net penalties received, $1,040. These credits totalled $11,129.35 and reduce the total amount of expenditure to be assessed against the companies to $171,396.48, which amount, together with the $2.28 premium on exchange, equals the total revenue from assessment as above.

Gross penalties amounting to $4,180 were received during 1942-43 from companies which did not file the business statements called for under the terms of the Acts in the required time. Rebates totalling $3,400 were subsequently made by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, leaving net penalties of $780 referred to above.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	$ 187,770 00	$ 181,999 85	$ 180,924 28

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
F-3	86	Departmental Administration	117,045 00	171,798 96	5,246 04
F-4	87	Expenses of work in the interests of Fire Prevention.....	10,725 00	10,200 89	524 11
		Total Ordinary	$ 187,770 00	$ 181,999 85	$ 5,770 15

Vote 86 Departmental Administration	**174,045 00**
Vote 456 (Supplementary Estimates)	**3,000 00**
	177,045 00
Expenditures	**171,798 96**
Lapsed	**$ 5,246 04**

	Estimates details	Allotments authorized	Expenditures
A Salaries	122,620 00	119,856 10	117,118 90
B Cost of Living Bonus.....	3,625 00	4,388 90	4,388 90
C Printing and Stationery.....	7,500 00	7,500 00	7,254 01
D Printing Annual Reports.....	19,000 00	21,000 00	20,318 23
E Travelling Expenses	18,500 00	18,500 00	16,920 54
F Valuation of Securities.....	4,800 00	4,800 00	4,800 00
G Sundries	1,000 00	1,000 00	998 38
	$ 177,045 00	$ 177,045 00	$ 171,798 96

COMMENTS

The purpose of this vote was to provide for the supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loans Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Special War Revenue Taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

A As of March 31, 1943, there were 46 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: G. D. Finlayson, Superintendent of Insurance, $10,000; C. R. Brereton, $3,000; W. Dargavel, $4,620; G. C. Gardner, $3,480; W. H. Gilliland, $6,900; A. D. Jamieson, $4,620; K. R. MacGregor, $4,440; M. L. Mallen, $2,760; W. R. McDonald, $4,620; K. M. McIlraith, $2,760; G. L. Palmer, $3,000; J. R. E. Patterson, $3,960; C. A. Ranson, $3,960; A. G. Robertson, $2,640; H. W. Stinson, $2,400; R. W. Walker, $2,760; R. W. Warwick, $5,940; A. D. Watson, $6,900.

C D The entire expenditure under these allotments was paid to the King's Printer.

E Travelling expenses and living allowances in excess of $300 were paid to the following: C. R. Brereton, $1,487.07; W. Dargavel, $1,590.15; W. H. Gilliland, $1,606.51; R. Humphreys, $591.96; W. A. Keltie, $380.42; A. D. Jamieson, $1,599.13; W. R. McDonald, $1,415.19; K. M. McIlraith, $1,399.42; J. R. E. Patterson, $1,126.86; C. A. Ranson, $1,297.55; A. G. Robertson, $1,633.25; H. W. Stinson, $1,904.70; R. W. Walker, $737.54.

F This amount consisted of two payments: K. M. Pringle, $3,500; King's Printer, $1,300.

Vote 37 Expenses of work in the interests of Fire Prevention	**10,725 00**
Expenditures	**10,200 89**
Lapsed	**$ 524 11**

	Estimates details	Allotments authorized	Expenditures
A Salaries	5,820 00	5,820 00	5,820 00
B Cost of Living Bonus	145 00	195 00	195 00
C Printing and Stationery	3,460 00	1,560 00	1,430 40
D Travelling Expenses	600 00	700 00	675 35
E Sundries	700 00	2,450 00	2,080 14
	$ 10,725 00	$ 10,725 00	$ 10,200 89

COMMENTS

A As of March 31, 1943, there were 2 employees paid from this vote. The following was receiving an annual salary of $2,400 or over on that date: W. L. Clairmont, $4,200.

C All payments made to King's Printer.

D Travelling expenses in excess of $300 were paid as follows: W. L. Clairmont, $603.04.

E This amount includes a payment to the National Film Board of $1,168.10.

1942-43

PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF JUSTICE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF JUSTICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	5,438,778 71	Ordinary	259,471 17
War	90,824 34	Special Receipts	5 22
	$5,529,603 05		$ 259,476 39

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds (Dr.)	$ 266 21

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page G—17.

REVENUES

Summary	1942-43	1941-42
Ordinary Revenue—		
Privileges, Licences and Permits	11,259 67	11,098 82
Proceeds from Sales	235,219 95	193,929 97
Services and Service Fees	85 50	92 09
Refunds of Expenditure	11,804 29	6,844 50
Miscellaneous	1,101 76	227 75
Total Ordinary	259,471 17	212,193 13
Special Receipts—		
War Appropriation Acts	5 22	
Grand Total	$ 259,476 39	$ 212,193 13

Details

Ordinary Revenue—		
A Privileges, Licences and Permits—		
Rentals and Water Rates		11,259 67
B Proceeds from Sales—		
Sales of Farm Produce		101,459 43
Sales of Manufactured Products		119,922 82
Maintenance of Internees		1,763 70
Sales of Canada Law Reports		12,074 00
C Services and Service Fees—		
Sheriff's Fees, Yukon Territory		85 50
D Refunds of Previous Year's Expenditure		11,804 29
E Miscellaneous—		
Unclaimed balances, Yukon Territorial Court		266 21
Fines and Forfeitures:		
Penitentiaries		308 55
Yukon Territory		527 00
Total Ordinary		259,471 17
Special Receipts—		
F War Appropriation Acts		5 22
Grand Total		$ 259,476 39

Comparative statement of Revenue Receipts showing sales of Farm Produce by Penitentiaries.

	*Total Revenue Receipts		Revenue Receipts from Sales of Farm Produce	
	1942–43	1941–42	1942–43	1941–42
Dorchester	33,690 69	29,956 05	18,203 98	20,606 48
St. Vincent de Paul	74,957 14	46,894 76	27,388 57	18,692 56
Kingston	68,517 95	57,309 97	16,903 97	16,952 30
Collin's Bay	5,347 67	4,712 70	2,992 85	4,220 61
Manitoba	26,979 25	24,250 76	15,577 81	13,599 00
Saskatchewan	22,433 66	18,138 59	13,223 68	15,586 82
British Columbia	14,455 55	11,928 71	7,168 57	7,325 49
	$ 246,381 91	$ 193,191 54	$ 101,459 43	$ 96,983 26

*Includes penitentiary fines.

Certified correct.

F. P. VARCOE,
Deputy Minister.

COMMENTS

B Proceeds from Sales: Produce of the penitentiary farms was valued at $131,685 (including vegetables valued at $27,762, potatoes valued at $19,009, pork valued at $32,800, milk valued at $10,471, eggs valued at $4,543, hay, straw, etc., valued at $16,301, grain valued at $18,899, and sundry other items valued at $1,900) and the difference between this amount and that of $101,459.43 in the above table is the value of the vegetables, grain, hay and straw on hand.

Vegetables valued at $13,277 were transferred without cost to other Government Departments—National Defence (Army), National Defence (Air), Royal Canadian Mounted Police, and Mines and Resources. Seed grain valued at $860 was transferred without cost to the Department of Agriculture.

E Miscellaneous: The sum of $266.21 represents old balances in the bank, in connection with various court cases in the Yukon Territorial Court, which were transferred from Dawson City, Y.T., to Ottawa in September, 1936, as it was considered unlikely that they would ever be claimed. At the close of the present fiscal year, the amount was transferred from the Trust and Special Account (Department of Justice—Suspense) to Revenue.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	3,548,183 00	3,076,871 39	3,084,239 39
Continuing Statutory Provisions	2,361,907 32	2,361,907 32	2,359,425 26
	5,910,090 32	5,438,778 71	5,443,664 65
Allotted from the War Appropriation	107,635,28	90,824 34	60,149 65
Total	$6,017,725 60	$5,529,603 05	$5,503,814 30

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
G–5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
G–5	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
G–6	88	Departmental Administration	156,750 00	129,377 45	27,372 55
G–6	89	Remission Service	52,592 00	43,028 16	9,563 84
G–6	90	Administration of Justice—Miscellaneous Expenditure	6,000 00	1,917 88	4,082 12
G–7	91	Expenses of Litigated matters	25,000 00	17,429 51	7,570 49
G–7	92	Annual Contribution to the Canadian Law Library, London, England	500 00	497 71	2 29
		THE COURTS			
G–7	Stat.	Supreme Court of Canada—Judges' Salaries, c. 105, R.S.	87,000 00	87,000 00	
G–7	Stat.	Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, c. 105, R.S.	22,778 80	22,778 80	
G–7	Stat.	Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 105, R.S.	1,972,261 44	1,972,261 44	
G–9	93	Supreme Court of Canada—Administration	72,434 00	66,079 23	6,354 77
G–10	94	Exchequer Court of Canada—Administration	35,037 00	32,117 36	2,919 64
G–10	95	Stipendiary Magistrate's Court in the Yukon Territory—Administration	5,040 00	2,161 72	2,878 28
G–10	96	Payments of gratuities to the widows or to any dependent children of Judges who die while in office	15,000 00	9,666 65	5,333 35
		PENITENTIARIES BRANCH			
G–11	97	Branch Administration	111,597 00	53,948 92	57,648 08
G–11	98, 458	Operation and Maintenance of penitentiaries, etc	3,065,252 00	2,717,665 80	347,586 20

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		PENSIONS AND OTHER BENEFITS			
G–14	Stat.	Pensions to retired Judges, Judges Act, c. 105, R.S...	266,149 66	266,149 66	
G–15	99	Pension to William Tatton..	564 00	564 00	
G–15	457	To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or any other Act or Law, for payment out of the Consolidated Revenue Fund to the widow of the late Right Honourable Ernest Lapointe of an annuity at the rate of $1,800 to commence from November 27, 1941, and to continue during her lifetime.....	2,417 00	2,417 00	
G–15	Stat.	Pension to the dependent child of the late penitentiary guard, John Williams, Appropriation Act, c. 45, 1938.....	17 50	17 50	
G–15	Stat.	Pension to Mrs. Alice Joynson, c. 11, 1914.....	499 92	499 92	
G–15	Stat.	Pension to Mrs. Violet Jenkin, Appropriation Act, c. 76, 1927.....	600 00	600 00	
G–15	Stat.	Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	600,00	600 00	
		Total Ordinary.....	5,910,090 32	5,438,778 71	471,311 61
		WAR			
G–15		Expenses in connection with the Prize Court.....	15,000 00		15,000 00
G–16]		Expenses in connection with the Administration of the Defence of Canada Regulations.....	68,000 00	66,384 73	1,615 27
G–16		War Staff in the Office of the Minister of Justice.....	4,326 00	4,130 33	195 67
G–16		Expenses of Royal Commission to enquire into the circumstances surrounding the Hong Kong Expedition (P.C. 1160, of February 12, 1942).....	20,309 28	20,309 28	
		Total War.....	107,635 28	90,824 34	16,810 94
		Grand Total.....	$6,017,725 60	$5,529,603 05	$ 488,122 55

Salary of Minister, Salaries Act, c. 182, R.S.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931....$ 2,000 00

COMMENTS

The above amounts were paid to the Hon. L. S. St. Laurent.

Vote 88 Departmental Administration	**156,750 00**
Expenditures	**129,377 45**
Lapsed	**$ 27,372 55**

	Estimates details	Allotments authorized	Expenditures
A Salaries	137,150 00	136,035 61	115,440 84
B Cost of Living Bonus	4,000 00	5,114 39	5,114 39
C Printing and Stationery	5,000 00	5,000 00	3,342 57
D Sundries, including travelling expenses, telegrams, telephones, etc.	10,600 00	10,600 00	5,479 65
	$ 156,750 00	$ 156,750 00	$ 129,377 45

COMMENTS

A As of March 31, 1943, there were 55 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: F. P. Varcoe, Deputy Minister, $10,000; E. Miall, Assistant Deputy Minister, $8,000; P. M. Anderson, $5,700; M. Bernier, $3,780, secretarial allowance, $600; A. Bourque, $2,400; P. Fontaine, $5,700; R. Forsyth, $5,700; R. Gibeault, $5,700; B. Godbout, $3,000; W. R. Jackett, $3,420; D. W. Mundell, $2,910; J. J. O'Leary, $2,400; R. A. Olmstead, $4,700; C. Stein, $3,420.

D Travelling expenses in excess of $300 were paid to Hon. L. S. St. Laurent, $742.04; M. Bernier, $395.99.

Vote 89 Remission Service	**52,592 00**
Expenditures	**43,028 16**
Lapsed	**$ 9,563 84**

	Estimates details	Allotments authorized	Expenditures
A Salaries	33,240 00	32,929 32	26,077 40
B Cost of Living Bonus	1,352 00	1,662 68	1,662 68
C Printing and Stationery	2,000 00	2,000 00	853 74
D Sundries, including travelling expenses, telegrams, telephones, etc.	3,500 00	3,500 00	2,749 66
E Remuneration to R.C.M.P. for assistance	1,600 00	1,600 00	1,300 00
F Reimbursement to R.C.M.P. for assistance	10,900 00	10,900 00	10,384 68
	$ 52,592 00	$ 52,592 00	$ 43,028 16

COMMENTS

A As of March 31, 1943, there were 15 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: M. F. Gallagher, $6,440; C. S. Guthrie, $3,000; T. S. Waldron, $3,000.

D Travelling expenses in excess of $300 were paid to M. F. Gallagher, $692.64; D. Wilson, $474.15. Long distance telephone messages were $828.06; telegrams, $373.38.

Vote 90 Administration of Justice—Miscellaneous Expenditure	**6,000 00**
Expenditures	**1,917 88**
Lapsed	**$ 4,082 12**

COMMENTS

Taking and transcribing evidence cost, $1,498.17, legal and travelling expenses, $99.73; fees and expenses of alienists for examination of persons convicted of murder, $300.

Vote 91	**Expenses of Litigated Matters**	**25,000 00**
	Expenditures	**17,429 51**
	Lapsed	**$ 7,570 49**

COMMENTS

Expenditures include $142 for Bar fees, $900 for law stamps and $15,172.47 for legal services. Legal fees were paid to O. M. Biggar, $850.50; A. Geoffrion, $1,335.50; D. L. McCarthy, $1,890.10; J. J. Robinette, $537.45; Chas. Russell & Co., London, England, $10,558.92. Transcript of evidence cost $858.26.

Vote 92	**Annual contribution to the Canadian Law Library, London, England**	**500 00**
	Expenditures	**497 71**
	Lapsed	**$ 2 29**

COMMENTS

Expenditures include grant of $350 to the Canadian Law Library, London, England.

THE COURTS

Supreme Court of Canada—Judges' Salaries, Judges' Act, c. 105, R.S.	**87,000 00**
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, Judges' Act, c. 105. R.S.	**22,778 80**
Other Courts—Judges' Salaries and travelling allowances, Judges' Act, c. 105, R.S.	**1,972,261 44**
	$2,082,040 24

COMMENTS

The Judges Act, c. 105, R.S., directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice, $15,000; 6 puisne Judges, each $12,000.

Exchequer Court of Canada: President, $10,000; 1 puisne Judge, $9,000.

Local Judges in Admiralty of the Exchequer Court, one Judge in each district, Nova Scotia, New Brunswick, Quebec and British Columbia, each, $1,000; Prince Edward Island, $800; Toronto, $600.

Nova Scotia: Chief Justice, $10,000; Judge in Equity and 5 puisne Judges, each, $9,000; Judge of the Court of Divorce and Matrimonial Causes, $500; 7 County Court Judges, each, $5,000.

Prince Edward Island: Chief Justice, $10,000; 2 assistant Judges, each, $9,000; 3 County Court Judges, each, $5,000.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the Court of King's Bench Division, each, $10,000; 2 puisne Judges of the Court of Appeal and 3 puisne Judges of the King's Bench Division, each, $9,000; Judge of the Court of Divorce and Matrimonial Causes, $500; 6 County Court Judges, each, $5,000.

Quebec: Chief Justice, Court of King's Bench and Chief Justice of Superior Court, each, $10,000; the puisne Judge of the Superior Court appointed to perform duties of the Chief Justice in the district as constituted for the Court of King's Bench (sitting in Appeal), within which the Chief Justice does not reside, $10,000; 11 puisne Judges of the Court of King's Bench and 35 puisne Judges of the Superior Court, each, $9,000; Circuit Court, Senior Judge, $8,900; 3 Judges, each, $7,000.

Ontario: Chief Justice of Ontario and Chief Justice of High Court, each, $10,000; 7 Justices of Appeal, each, $9,000; 12 Justices of the High Court, each, $9,000; 75 Judges and Junior Judges, each, $5,000.

Manitoba: Chief Justice of the Court of Appeal and Chief Justice of the Court of King's Bench, each, $10,000; 4 puisne Judges of the Court of Appeal and 5 puisne Judges of the Court of King's Bench, each, $9,000; 9 County Court Judges and 1 Junior County Court Judge, each, $5,000.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each, $10,000; 4 puisne Judges of the Court of Appeal and 6 puisne Judges of the Court of King's Bench, each, $9,000; 18 District Court Judges, each, $5,000.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each, $10,000; 4 Justices of Appeal and 5 Justices of the Supreme Court, each, $9,000; 12 District Court Judges, each, $5,000.

British Columbia: Chief Justice of the Court of Appeal and Chief Justice of the Supreme Court, each, $10,000; 4 Justices of Appeal and 5 puisne Judges of the Supreme Court, each, $9,000; 14 Judges and Junior Judges of the County Courts, each, $5,000.

Section 21 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of $10 in cities and $6 elsewhere, to a Judge of the Exchequer, Superior and County Courts during periods he is attending at any place other than that at which he is, by law, obligated to reside. The per diem allowance is paid for each day or part of a day a judge is absent from his lawful place of residence. Travelling expenses of Judges of the Exchequer Court of Canada, amounting to $1,531.47, were charged to Vote 94.

Each Judge of a District Court in Ontario by Section 22, subsection 4 of the Judges Act receives $500 per annum as a travelling allowance, and such payments in 1942-43 were made to 12 Judges.

Although Section 21 of the Judges Act states that the travel allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses", this was not applied to Judges travelling between Quebec and Montreal who were paid on a basis of $25 for transportation expenses, nor to Judges travelling between Vancouver and Victoria who were paid on a basis of $15.

The following statement shows the salaries and travel allowances of the Judges of the several courts:—

	Judges' salaries	Per diem allowances	Travel allowances	Total
Supreme Court of Canada	87,000 00			87,000 00
Exchequer Court of Canada	17,198 90			17,198 90
Local Judges in Admiralty	5,333 10	170 00	76 80	5,579 90
	109,532 00	*170 00*	*76 80*	*109,778 80*
Nova Scotia:				
Supreme Court	*64,833 29	1,552 00	512 30	66,897 59
Divorce Court	499 92			499 92
County Courts	35,832 76	2,822 00	1,691 61	40,346 37
Prince Edward Island:				
Supreme Court	27,999 96	42 00	13 69	28,055 65
County Courts	14,905 68	54 00	66 00	15,025 68
New Brunswick:				
Court of Appeal	27,999 96	1,182 00	373 33	29,555 29
Court of King's Bench	27,000 00	1,918 00	667 07	29,585 07
Divorce Court	499 92			499 92
County Courts	29,999 52	4,270 00	1,519 61	35,789 13
Quebec:				
Court of King's Bench	109,265 20	4,551 00	1,979 55	115,795 75
Superior Courts and Circuit Courts	354,489 82	17,288 00	4,848 19	376,626 01

	Judges' salaries	Per diem allowances	Travel allowances	Total
Ontario:				
Court of Appeal	69,748 55	780 00	427 55	70,956 10
High Courts	117,211 25	9,246 00	3,732 04	130,189 29
County Courts	247,656 43	9,358 00	3,611 27	260,625 70
District Courts	59,999 04		5,999 04	65,998 08
Manitoba:				
Court of Appeal	45,999 96			45,999 96
Court of King's Bench	45,999 96	1,120 00	1,067 50	48,187 46
County Courts	50,415 86	2,840 00	1,891 62	55,147 48
Saskatchewan:				
Court of Appeal	42,999 96			42,999 96
Court of King's Bench	63,999 96	1,880 00	1,011 77	66,891 73
District Courts	91,248 54	3,744 00	2,573 32	97,565 86
Alberta:				
Supreme Court, Appeal Division	45,854 80	2,080 00	880 95	48,815 75
Supreme Court, Trial Division	53,930 08	4,422 00	1,975 21	60,327 29
District Courts	45,395 11	5,912 00	3,370 81	54,677 92
British Columbia:				
Court of Appeal	45,999 96	3,880 00	278 00	50,157 96
Supreme Court	52,997 08	3,076 00	892 10	56,965 18
County Courts	68,756 08	5,348 00	3,975 26	78,079 34
	1,841,538 65	*87,365 00*	*43,367 79*	*1,972,261 44*
	$1,951,070 65	$ 87,535 00	$ 43,434 59	$2,082,040 24

Vote 93 Supreme Court of Canada, Administration **72,434 00**

Expenditures **66,079 23**

Lapsed ..... **$ 6,354 77**

	Estimates details	Allotments authorized	Expenditures
A Salaries	51,340 00	50,896 61	48,766 13
B Cost of Living Bonus	1,794 00	2,237 39	2,237 39
C Printing, Stationery, Travelling Expenses and Sundries, including books, magazines, etc., for Judges, not to exceed $350	4,800 00	4,800 00	2,744 69
D Law Books and Books of Reference for Library and binding of same	7,000 00	7,000 00	5,956 80
E Printing, binding and distributing Supreme Court Reports	7,500 00	7,500 00	6,374 22
	$ 72,434 00	$ 72,434 00	$ 66,079 23

COMMENTS

A As of March 31, 1943, there were 21 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: G. A. Audette, $2,700; S. E. Bolton, $3,120; W. K. Campbell, $2,820; E. A. Driedger, $3,000; C. E. Gobeil, $3,480; A. Grenier, $4,000; F. H. Hird, $2,400; P. Leduc, $7,500.

C Printing and stationery cost $1,289.73.

D Receipts from sales of Law Reports for 1942-43 totalled $12,074.

Vote 94 Exchequer Court of Canada, Administration **35,037 00**
Expenditures **32,117 36**

Lapsed ..... **$ 2,919 64**

	Estimates details	Allotments authorized	Expenditures
A Salaries	24,620 00	24,458 18	23,554 42
B Cost of Living Bonus	717 00	878 82	878 82
C Judges' and Court Officials' Travelling Expenses, Services of Sheriffs, Outside Court Reporters, etc.	6,200 00	6,200 00	4,716 42
D Printing and Stationery and Sundries, including $150 for Judges' Books	1,000 00	1,000 00	842 96
E Printing, binding and distributing Court Reports	2,500 00	2,500 00	2,124 74
	$ 35,037 00	$ 35,037 00	$ 32,117 36

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: H. Desmarais, $2,970; A. W. Duclos, $5,000; G. J. Kitts, $3,480; R. M. Spankie, $3,720.

C Judges' travelling expenses: E. R. Angers, $982.54; H. A. Robson, $349.55. Travel of staff: H. Desmarais, $367.89; G. J. Kitts, $575.04; R. M. Spankie, $688.81. Reporting evidence cost $778.75; sheriff and constable fees, $551.50.

D Printing and stationery cost $548.75.

Vote 95 Stipendiary Magistrate's Court in the Yukon Territory—
Administration **5,040 00**
Expenditures **2,161 72**

Lapsed ..... **$ 2,878 28**

	Estimates details	Allotments authorized	Expenditures
A Salaries	2,040 00	2,040 00	1,320 00
B Contingent Expenses	3,000 00	3,000 00	841 72
	$ 5,040 00	$ 5,040 00	$ 2,161 72

Vote 96 Payments of gratuities to the widows or to any dependent children of Judges who die while in office **15,000 00**
Expenditures **9,666 65**

Lapsed ..... **$ 5,333 35**

Widow of Judge of Exchequer Court of Canada	1,666 66
Widow of Judge of Supreme Court of British Columbia	1,500 00
Widow of Judge of County Court of British Columbia	833 33
Widow of Chief Justice of Alberta	1,666 67
Widow of Judge of Supreme Court of Ontario	1,500 00
Widow of Judge of County Court of Ontario	833 33
Widow of Chief Justice of Quebec	1,666 66
	$ 9,666 65

PENITENTIARIES BRANCH

Vote 97 Branch Administration	**111,597 00**
Expenditures	**53,948 92**
Lapsed	**$ 57,648 08**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	82,890 00	82,315 29	45,600 30
B	Cost of Living Bonus	2,957 00	3,531 71	3,531 71
C	Travelling Expenses	15,000 00	15,000 00	1,097 26
D	Printing and Stationery	4,000 00	4,000 00	2,416 65
E	Sundries	6,000 00	6,000 00	553 00
F	Honorarium to Acting Superintendent	750 00	750 00	750 00
		$ 111,597 00	$ 111,597 00	$ 53,948 92

COMMENTS

A As of March 31, 1943, there were 25 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: H. Coyles, $2,700; R. H. Cratchley, $2,520; W. S. Lawson, $4,140; S. J. Pearson, $4,080.

C Travelling expenses over $300: W. S. Lawson, $568.36; J. A. McLaughlin, $429.66.

E Includes cost of telegrams, $136.33; telephones, $108.09; miscellaneous work done at the penitentiaries, $145.92.

Vote 98 Operation and Maintenance of Penitentiaries, etc.	**3,015,252 00**
Vote 458 (Supplementary Estimates)	**50,000 00**
	3,065,252 00
Expenditures	**2,717,665 80**
Lapsed	**$ 347,586 20**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	1,478,505 00	1,445,175 42	1,341,458 65
B	Cost of Living Bonus	125,122 00	158,451 58	158,451 58
C	Retiring Allowance	30,100 00	30,100 00	18,104 13
D	Uniforms	39,004 00	42,504 00	40,203 55
E	Messing	43,842 10	43,842 10	39,256 34
F	Printing and Stationery	10,838 30	10,838 30	6,191 33
G	Other Administration	29,452 00	29,452 00	19,777 35
H	Maintenance of Convicts	597,104 00	567,604 00	495,973 89
I	Discharge Expenses	42,584 50	42,584 50	37,427 45
J	Operating Expenses	354,640 10	424,640 10	363,217 59
K	Maintenance of Fixed Assets	85,429 00	85,429 00	61,589 64
L	Construction	133,190 00	94,190 00	64,536 06
M	Machinery and Equipment	86,886 00	75,886 00	59,959 96
N	Live Stock	8,555 00	14,555 00	11,518 28
		$3,065,252 00	$3,065,252 00	$2,717,665 80

COMMENTS

The distribution of expenditures by penitentiaries is as follows:—

Penitentiaries	Salaries and Cost of Living Bonus	Administration	Maintenance of convicts and Discharge Expenses	Operation, Maintenance of fixed Assets, Construction, etc.	Total
Dorchester	182,145 39	16,848 11	56,413 84	85,352 79	340,760 13
St. Vincent de Paul	372,121 10	24,852 16	158,951 42	120,224 29	676,148 97
Collin's Bay	164,449 42	9,124 65	36,282 97	74,994 02	284,851 06
Kingston	278,368 30	38,183 76	127,454 48	102,431 05	546,437 59
Manitoba	161,189 21	10,024 15	50,063 66	69,688 69	290,965 71
Saskatchewan	182,804 15	14,935 14	63,765 71	60,084 31	321,589 31
British Columbia	158,832 66	9,564 73	40,469 26	48,046 38	256,913 03
	$1,499,910 23	$ 123,532 70	$ 533,401 34	$ 560,821 53	$2,717,665 80

A As of March 31, 1943, there were 846 employees paid from this vote, as compared with 910 on March 31, 1942: Dorchester, 106; St. Vincent de Paul, 213; Kingston, 160; Collin's Bay, 93; Manitoba, 87; Saskatchewan, 101; British Columbia, 86.

The following employees were receiving annual salaries of $2,400 or over on March 31, 1943, or at date of separation (shown in brackets):

	Salary rate	Allowances
Dorchester:		
Bourque, E. G.	$3,120 00	
Gaudet, C. E.	2,520 00	
(May 1)		
Sears, L. H.	2,400 00	
Spurr, E. B.	2,520 00	
Timlin, C. E.	2,520 00	$900 00
Vanier, H. A.	2,520 00	

	Salary rate	Allowances
St. Vincent de Paul:		
Brodeur, E. O.	2,400 00	900 00
Dorias, J.	2,520 00	
Gagnon, G. Z.	2,760 00	
Garceau, E.	2,400 00	
LeBel, G.	4,740 00	*960 00
Pageau, J. A.	2,520 00	
Preville, R.	2,520 00	
Valiquette, F.	2,520 00	

	Salary rate	Allowances
Kingston:		
Allan, R. M.	5,100 00	*960 00
Anderson, A. J.	2,520 00	
Brady, M. J.	2,520 00	
Doyle, F. J. (Nov. 10)	2,400 00	
Hora, H.	2,400 00	
Millard, H. L.	1,920 00	900 00
Collin's Bay:		
Cleeton, H.	1,920 00	900 00
Craig, W. H. (Aug. 10)	4,440 00	*840 00
Grant, W.	2,520 00	
Harraway, V. J.	2,520 00	900 00
Keech, H. L.	2,400 00	
Manitoba:		
Bedford, H. J.	2,520 00	
Bloomfield, S. F.	2,520 00	
Bowden, N.	2,520 00	
Campbell, A. H.	3,660 00	*840 00
Miller, J. S.	2,520 00	
Nordin, E.	2,160 00	900 00
Saskatchewan:		
Akers, J. B.	2,400 00	
Cooper, H. W.	4,440 00	*840 00
Daoust, L. J.	2,520 00	
Darby, C. S.	2,520 00	
Everatt, J. W.	2,280 00	900 00
Luckraft, R. M.	2,520 00	
MacKay, R. G. (Sept. 7)	2,520 00	
British Columbia:		
Beasley, F.	2,400 00	
Douglass, R. S.	2,520 00	900 00
Meighen, W.	4,440 00	*840 00
Nash, F.	2,520 00	
Ridland, G. B.	2,520 00	

*In these cases the amounts are deducted from, not added to, the salary rates shown.

Free quarters, valued (per annum) as shown, were allowed under Section 34 of the Penitentiaries Act, c. 154, R.S., to the following officers:

Dorchester: H. E. Ison, $180; R. S. Sinclair, $180; E. B. Spurr, $180; H. A. Vanier, $180; N. P. Ward, $150.

St. Vincent de Paul: J. C. Belanger, $180; G. Z. Gagnon, $180; H. Godin, $180; J. A. Pageau, $240.

Collin's Bay: J. W. Clark, $180; F. H. Saunder, $180.

Kingston: J. Atkins, $300; J. K. Patterson, $200; A. G. Pedder, $180.

Manitoba: J. S. Miller, $120; H. C. Rose, $60.

British Columbia: J. G. Drinkwater, $180.

C Retiring Gratuities: Gratuities on retirement were paid under Section 32 of the Penitentiaries Act to six employees as follows:

Dorchester: A. P. Bourque, $3,908.33.

Kingston: W. J. Cox, $2,572.91; F. J. Doyle, $6,950; H. J. Otten, $2,751.64.

British Columbia: W. F. Johnston, $821.25; A. W. Pitt, $725.

One death gratuity of three months salary, $375, was paid under Section 33 of the Act.

D Uniforms are made in the penitentiaries.

E Meals are served without cost to officers and guards on duty. The monthly average of meals so served was 17,000.

G Includes the following grants in lieu of public school taxes: Dorchester, $1,000; St. Vincent de Paul, $500; Kingston, $500; Manitoba, $2,500.

H Expenditures include the following: clothing, $76,851.93; rations, $291,403.22; other maintenance, $127,718.74. Care of patients in mental hospitals, the average number of which was 48, cost $22,447.85. Medical and surgical fees cost $7,058.50; hospital expenses, etc., cost $795.40; dentists' fees and laboratory work cost $6,167.27; eye specialists' fees, $2,166; optical supplies, $1,512.64.

The remuneration accumulated to the credit of 1,398 convicts discharged during the year was $63,586.28. Against this amount, the sum of $27,960, covering the cost of tobacco and smokers' supplies consumed by them during the period of their incarceration, was debited, and the balance of $35,626.28 paid to them in cash.

Payments for tobacco, etc., purchased during the year amounted to $29,127.13, practically all of which is eventually recovered through deductions from the remuneration earned by the convicts.

I Discharge expenses include wearing apparel and transportation to point of sentence. Cost of wearing apparel was $27,679.01; travel expenses were $8,336.85. Number of deaths, 11; cost of interments, $179.13.

J Fuel cost $168,344.32: Dorchester, $25,494; St. Vincent de Paul, $33,700; Kingston, $31,012.79; Collin's Bay, $18,767.33; Manitoba, $27,463.50; Saskatchewan, $22,547.99; British Columbia, $9,358.71.

Electric current cost $44,381.66: Dorchester, $6,610.11; St. Vincent de Paul, $10,512.70; Kingston, $5,957.12; Collin's Bay, $2,327.56; Manitoba, $4,829.99; Saskatchewan, $9,083.75; British Columbia, $5,060.43.

Gasoline, distillate, etc., cost $7,583.28: Dorchester, $1,172.66; St. Vincent de Paul, $1,027.54; Kingston, $1,834.96; Collin's Bay, $1,568.99; Manitoba, $455.91; Saskatchewan, $1,019.18; British Columbia, $504.04.

K L Includes expenditures of $11,795.23 for cement and $27,444.54 for lumber.

N The following were purchased: 18 head of draft and saddle horses, 40 sheep, 1 bull, 41 head of yearling beef steers, 4 boars and 2,030 baby chicks.

Payments of $5,000 or over were: Anglo-Canadian Leather Co., Ltd., $5,363.65; Boon-Strachan Coal Co., Ltd., $36,001.02; Burns & Co., Ltd., $17,528.89; Canada Cement Co., Ltd., $6,964.42; Canada Packers Ltd., $30,654.83; Canadian Cottons Ltd., $27,306.64; Canadian General Electric Co., Ltd., $29,329.90; Canadian National Railway Co., $21,195.29; Canadian Public Utilities Ltd., $9,083.75; City of Winnipeg Hydro-Electric System, $7,464.26; I. Cohen & Co., $15,328.75; Davis Leather Co., $7,261.97; Dominion Coal Co., Ltd., $17,921.33; Dominion Textile Co., Ltd., $38,898.65; Drury's Supplies Reg'd, $17,321.12; John M. Garland, Son & Co., $17,655; Gilley Bros., Ltd., $12,019.09; S. Green, $11,963.31; Harstone Coal Co., $23,262.09; Kingston Creamery, $5,798.38; Kingston Public Utilities, $7,821.05; Lang Tanning Co., Ltd., $16,534.70; Macdonald's Consolidated Ltd., $6,702.17; A. Maclean and Son, $10,975.83; Maxwells Ltd., $8,986.40; W. C. McDonald, Inc., $27,431.61; Montreal Cottons, $6,699.06; Morris Coal Company, $33,002.51; New Brunswick Electric Power Commission, $6,613.59; Northern Cartage & Contracting Co., Ltd., $9,739.16; Ogilvie Flour Mills Co., Ltd., $8,497.04; Ontario Provincial Hospitals, $6,872.75; Penman's Ltd., $12,471.18; Quebec Provincial Hospitals, $8,410.74; Regent Knitting Mills, $6,401.68; St. Lawrence Starch Co., Ltd., $6,208.18; Slingsby Manufacturing Co., Ltd., $11,484.61; Swift Canadian Co., Ltd., $9,616.72; United Shoe Machinery Co. of Canada, Ltd., $7,421.92; Wilsil Limited, $18,656.74.

PENSIONS AND OTHER BENEFITS

Pensions to retired Judges, Judges Act, c. 105, R.S. ..... $ 266,149 66

Supreme Court of Canada	(3)	13,813 00
Exchequer Court of Canada	(1)	459 68
Nova Scotia Courts	(2)	8,333 16
Prince Edward Island Courts	(1)	2,916 62
New Brunswick Courts	(2)	11,999 88
Quebec Courts	(6)	30,683 15
Ontario Courts	(22)	95,392 50
Saskatchewan Courts	(8)	27,885 76
Alberta Courts	(3)	17,999 88
British Columbia Courts	(10)	50,166 03
Yukon Courts	(1)	6,500 00
		$ 266,149 66

Number of Judges shown in brackets.

Vote 99 Pension to William Tatton ..... $ 564 00

Vote 457 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act, or any other Act or Law, for payment out of the Consolidated Revenue Fund to the widow of the late Right Honourable Ernest Lapointe of an annuity at the rate of $1,800 to commence from Nov. 27, 1941, and to continue during her lifetime ..... $ 2,417 00

Pension to the dependent child of the late Penitentiary Guard John Williams, Appropriation Act, c. 45, 1938	17 50
Pension to Mrs. Alice Joynson, c. 11, 1914	499 92
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927	600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927	600 00
	$ 1,717 42

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Expenses in connection with the Prize Courts			15,855 00
Expenses in connection with the Administration of the Defence of Canada Regulations	66,384 73		127,668 40
War Staff in the Office of the Minister of Justice	4,130 33		12,845 45
Expenses of Royal Commission to enquire into the circumstances surrounding the Hong Kong Expedition (P.C. 1160 of February 12, 1942)	20,309 28	5 22	27,441 71
Non-Current:			
Expenses of the Commission appointed to make Inquiry into the Disturbance in the Plant of the Aluminum Company of Canada, Limited, Arvida, Que.			9,336 58
	$ 90,824 34	$ 5 22	$ 193,147 14

Allotment: Expenses in connection with the Prize Courts 15,000 00

Expenditures ..... nil

Lapsed ..... $ 15,000 00

Allotment: Expenses in connection with the Administration of the Defence of Canada Regulations	**68,000 00**
Expenditures	**66,384 73**
Lapsed	**$ 1,615 27**

COMMENTS

Expenditures include: salaries, $10,751.50, of which $8,363.83 was paid to the secretary and reporters; legal expenses, $5,168.04; printing and stationery, $406.60; telephones and telegrams, $279.17; transcript of evidence, $560.40; witness fees, $866.44; travelling expenses of reporters, $4,936.10; fees, per diem living allowance and travel expenses of committees, $43,364.88; sundries, $51.60.

Fees of $10 per day, living allowance of $10 per day and travelling expenses were paid to the following:

	Fees	Living allowance	Travel	Total
Cameron, J. C. A.	$1,355 00	$1,475 00	$ 566 85	$3,396 85
Cochrane, C. N.	2,575 00	2,330 00	919 13	5,824 13
Dickson, W. M.	2,215 00	972 50	883 93	4,071 43
Gagne, Arthur	1,310 00	1,375 00	561 35	3,246 35
Miller, M. A.	1,895 00	1,965 00	972 75	4,832 75
Millar, Roland	2,335 00	1,340 00	942 19	4,617 19
O'Connell, D.	635 00	1,590 00	361 08	2,586 08
Simpson, A. S.	2,865 00	3,385 00	1,080 15	7,330 15
Taschereau, R.	1,700 00	1,630 00	847 55	4,177 55
Woodliffe, W. F.	1,305 00	1,342 50	634 90	3,282 40

Payments of salaries and travel expenses of secretary and reporters were: J. P. Grant, salary, $2,346.67, travel, $892.19; J. S. McArthur, salary, $2,699.98, travel, $2,332.25; J. G. Robertson, salary, $2,000, travel, $1,511.66; P. Taschereau, salary, $1,317.18.

Legal fees were paid as follows: W. G. Bingham, $64.40; Gerald Fauteux, $2,260.17; R. M. Fielding, $546.04; W. M. Flannery, $25.06; R. M. Fowler, $167.19; R. L. Kellock, $164.46; D. L. McCarthy, $600; W. E. McLean, $700.70; J. C. McRuer, $357.56; A. G. Parish, $195.16; J. T. Richard, $47; E. Sweet, $40.

Allotment: War staff in the Office of the Minister of Justice	**4,326 00**
Expenditures	**4,130 33**
Lapsed	**$ 195 67**

COMMENTS

As of March 31, 1943, there were 3 employees paid from this allotment, none of whom was receiving $2,400 or over on that date.

Allotment: Royal Commission to enquire into circumstances surrounding the Hong Kong Expedition (P.C. 1160 of Feb. 12, 1942)	**20,309 28**
Expenditures	**$ 20,309 28**

COMMENTS

Expenditures for the fiscal year were as follows: legal expenses, $18,691.63; travelling expenses of counsel and reporter, $974.03; taxi charges in Ottawa, $99.40; telephone calls, $46.45; reporting and stenographic service, $443; printing and stationery, $54.77.

Legal fees were paid to: George A. Campbell, $9,525; R. M. Fowler, $2,900; R. L. Kellock, $6,125; Chas. Russell & Co., $141.63.

Reporting services were performed by Sydney W. Brown who received $393.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Unclaimed Cheques Suspense—Department of Justice.....	150 00			150 00
B	Department of Justice—Suspense	266 21		266 21	
		$ 416 21		$ 266 21	$ 150 00

COMMENTS

B This amount was credited to Revenue—Miscellaneous during the fiscal year (see page G—3).

1942-43

PUBLIC ACCOUNTS

PART II

H

DEPARTMENT OF LABOUR

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF LABOUR

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	17,358,822 58	Ordinary	65,498 16
Special	514,319 81	Special Receipts	141,621 49
War	16,826,563 52		
	$ 34,699,705 91		$ 207,119 65

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	69,621,108 90	[21] Contingent and Special Funds	19,298 84
		[18] Government Annuities.	17,387,444 00
		[19] Insurance and Superannuation Funds	70,046,836 40
	$ 69,621,108 90		$ 87,453,579 24

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page H-40.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Privileges, Licences and Permits	14,734 17	
Return on Investments	13 05	
Proceeds from Sales	49,178 14	1,594 35
Refunds of Expenditure	603 82	
Miscellaneous	968 98	1 25
Total Ordinary	65,498 16	1,595 60
Special Receipts—		
Special Appropriations:		
Unemployment Relief	88,346 58	94,117 83
Youth Training	4,793 12	5,699 81
War Appropriation Acts	48,481 79	750 20
Grand Total	$ 207,119 65	$ 102,163 44

	Details	
Ordinary Revenue—		
A	Privileges, Licences and Permits: Rental of public buildings and properties..	14,734 17
B	Return on Investments: Interest received from the Province of Saskatchewan representing Dominion share of interest paid by district relief recipient, $10.55; interest received from the Province of Alberta *re* seed grain advances—Relief Act, 1931, $2.50	13 05
C	Proceeds from Sales: Sales of *Labour Gazette* and other departmental publications, $1,840.27; waste paper, $32.75; unemployment insurance books, $45; hospitalization, $236.10; produce, $3,353.24; trucking, $1,116.50; board collected, $39,795.49, miscellaneous, $2,758.79	49,178 14
D	Refunds of Expenditure: Refunds of previous year's expenditure, $382.53; refunds of outstanding advances, $180.36; sundry items, $40.93	603 82
E	Miscellaneous: Fines and forfeitures, $965.73; witness fee, $1; deposits on plans not returned, $2.25	968 98
	Total Ordinary	65,498 16
Special Receipts—		
	Special Appropriations:	
F	Unemployment Relief: Refunds received from the Provinces relating to Relief Legislation—Prince Edward Island, $1,968.57; Quebec, $12,443.63; Ontario, $6,418.22; Manitoba, $57,882.09; Saskatchewan, $5,791.41; Alberta, $3,842.66	88,346 58
G	Youth Training Act 1939: Received from the Provinces—Prince Edward Island, $21.80; Nova Scotia, $48.39; New Brunswick, $40.45; Quebec, $4,484.23; Ontario, $132.93; Manitoba, $62.82; Saskatchewan, $2.50	4,793 12
H	War Appropriation Acts: Amounts received from the several Provinces—New Brunswick, $132.31; Quebec, $2,852.92; Ontario, $3,705.02; Manitoba $346.79; Saskatchewan, $187.76; Alberta, $455.30; British Columbia, $445.50. Refunds of previous year's war expenditure, $3.49. Sale of machine tools, $40,310.09; sundries, $42.61	48,481 79
	Grand Total	$ 207,119 65

Certified correct.

A. MACNAMARA,
Deputy Minister of Labour.

COMMENTS

A Rent of buildings, both owned and leased by the British Columbia Security Commission, to Japanese self-supporting communities and occidental storekeepers in project areas.

C Proceeds from subscriptions to and sales of the *Labour Gazette* amounted to $1,607.37; other publications, $232.90.

Hospitalization was supplied through the British Columbia Security Commission to occidental Workmen's Compensation cases, Japanese old-age pensioners and local residents (in emergency). Drugs and medical supplies are sold at points where there are no local drug stores.

Produce, $3,353.24, represents proceeds from sales of vegetables and livestock supplied by Commission farm projects to Commission operated store at Tashme, B.C., Commission's institutions and local merchants; also sales to Japanese from the fish-packing project at Kaslo. Trucking is done by Commission trucks for the Commission operated store at Tashme.

Board is collected from the Commission staff resident in the various establishment staff houses, and cost of meals provided in Commission messes is deducted from the Japanese pay-rolls.

Miscellaneous items include revenue from the Commission's shoe-shops maintained at Sandon, B.C., and Slocan, B.C.; sales of empty containers and kitchen waste.

D Refunds of outstanding advances, $180.36. This represents refund of an accountable advance which was outstanding at the end of the fiscal year 1941-42 to an employee who died during that year. (See Auditor General's Report, 1942, p. 148, Section K.)

F These amounts were received from the Provinces on account of refunds of expenditures irregularly included in Provincial certificates of claim, collections made on account of seed grain expenditures, refunds by recipients of direct relief and adjustments in relief settlement accounts.

G Represents refunds received from the Provinces for the adjustment of items irregularly included in claims against the Dominion applicable to previous years' Youth Training Program.

H This item includes amounts refunded by the Provinces relating to the War Emergency Training Program for items of expenditure irregularly included in claims under previous years' Dominion-Provincial agreements and the proceeds from the sale of machine tools and equipment applicable to previous years' War Appropriation.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	18,866,380 00	17,340,751 26	12,048,930 62
Continuing Statutory Provisions	528,773 85	528,773 85	1,126,531 54
Transferred from annual appropriations of the Department of Finance	3,617 28	3,617 28	8,170 70
	19,398,771 13	17,873,142 39	13,183,632 86
Allotted from the War Appropriation	19,163,795 00	16,826,563 52	6,554,331 89
Total	$38,562,566 13	$34,699,705 91	$19,737,964 75

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
H-8	Stat.	Salary of Minister—Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
H-8	Stat.	Motor Car Allowance to Minister — Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
H-8	100 417 421 459	Departmental Administration	196,691 80	191,452 09	5,239 71
H-9	101 417 422	Annuities Act	267,665 48	264,228 67	3,436 81
H-9	Stat.	Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S.	497,790 26	497,790 26	
H-10	102	Combines Investigation Act	46,475 00	23,393 84	23,081 16
H-10	103	Fair Wages and Conciliation	123,441 00	90,097 82	33,343 18
H-11	104	Industrial Disputes Investigation Act	80,000 00	50,951 24	29,048 76
H-11	105 423	*Labour Gazette* and other publications authorized by Labour Department Act.. Technical Education Act—	66,296 00	62,972 88	3,323 12
H-12	Stat.	Payments to Province of Manitoba for encouragement of Technical Education	18,703 59	18,703 59	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		Unemployment Insurance Act, 1940—			
H-12	106	Administration	5,000 000 00	4,657,394 29	342,605 71
H-17	107	Government's Contribution to Unemployment Insurance Fund	12,000,000 00	11,487,057 90	512,942 10
H-17	108	Advances to Workers	50,000 00		50,000 00
		SUPERANNUATION AND RETIREMENT BENEFITS			
H-17	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22	280 00	280 00	
		GENERAL			
H-17	67	Unforeseen Expenses, $80,000; transfer	2,500 00	2,500 00	
		Total Ordinary	18,361,843 13	17,358,822 58	1,003,020 55
		SPECIAL			
H-17	109	Youth Training Program—Undischarged commitments under agreements with the Provinces	47,985 00	29,262 50	18,722 50
H-18	110	Relief Projects (Revote)	423,500 00	235,483 49	188,016 51
H-18	111	Administration Expenses generally in connection with War Emergency and Youth Training and Relief, including temporary appointments which may require to be made for such purposes, notwithstanding anything contained in the Civil Service Act	65,443 00	2,243 97	63,199 03
H-19	460	Vocational Training Co-ordination Act, 1942	500,000 00	247,329 85	252,670 15
		Total Special	1,036,928 00	514,319 81	522,608 19
		WAR			
		War Emergency Training Program—			
H-22		Administration	48,960 00	44,645 00	4,315 00
H-23		Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work (Unpaid accounts 1941-42)	263,500 00	253,886 74	9,613 26
H-23		Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work	4,961,000 00	4,106,520 26	854,479 74
H-23		Payments to the Provinces re Training of men for R.C.A.F. ground crews and for other aircraft trades (Unpaid accounts 1941-42)	50,500 00	32,897 11	17,602 89

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		War Emergency Training Program—*Concluded*			
H–23		Payments to the Provinces re Training of young men for aircraft manufacturing and as ground mechanics, including pre enlistment education for air-crew personnel.....	2,460,500 00	1,986,002 89	474,497 11
H–24		Specialized Training for Aircraft Manufacturing.	23,000 00	13,484 35	9,515 65
H–24		Vocational Training for members discharged from Canada's Armed Forces (Unpaid accounts 1941-42)....	300 00	178 43	121 57
H–24		Vocational Training for Discharged Members of Canada's Armed Forces.....	35,000 00	22,379 40	12,620 60
H–25		Inter-departmental Committee on Labour Co-ordination.....	18,210 00	14,522 61	3,687 39
H–25		National War Labour Board.	393,000 00	383,393 54	9,606 46
		Wartime Bureau of Technical Personnel—			
H–26		Accountable advances under conditions approved by the Governor in Council.....	157,650 00	151,776 23	5,873 77
H–27		Personnel Management Training Program.....	49,825 00	16,910 33	32,914 67
H–27		Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy.....	5,000 00	1,859 74	3,140 26
		National Selective Service Program—			
H–27		Office of the Director of National Selective Service and Regional Offices —Administration.....	524,750 00	506,000 69	18,749 31
H–29		Mobilization Division.....	2,082,000 00	1,951,828 68	130,171 32
H–31		Man Power Records.....	555,650 00	543,942 91	11,707 09
H–31		Expenses of Work done by the Unemployment Insurance Commission....	2,000,000 00	1,735,306 65	264,693 35
H–32		Job Instructor and Supervision Training Program..	17,000 00	11,570 60	5,429 40
H–32		Co-ordination of Ship-loading and Unloading Operations at the Port of Halifax, N.S.....	30,950 00	26,707 42	4,242 58
H–33		To provide for— *(a)* Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry			

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		To provide for—*Concluded*			
		(b) Financial assistance to students in medicine and dentistry ineligible for assistance under the existing Dominion-Provincial Student Aid Plan who sign an agreement to enlist in the active service Armed Forces on graduation and to similar students in engineering and science who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in industry	350,000 00	202,484 46	147,515 54
H–33		Payments to the Provinces under Agreements with the Dominion in connection with the cost or organizing and operating where necessary, Day Nurseries, Crèches, Recreation Centres and like facilities	25,000 00	3,949 28	21,050 72
H–34		National Joint Conference Board of the Construction Industry	3,000 00	1,342 74	1,657 26
H–34		Transportation of Harvest Workers to Saskatchewan and Alberta and return to Eastern Canada	244,600 00	244,560 01	39 99
H–34		General Labour Transference in War Industries and Agriculture	110,400 00	110,354 27	45 73
H–35		Assistance to the Province of Ontario in recruiting, transporting and placing labourers upon farms in the Province	100,000 00	84,819 24	15,180 76
		Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—			
H–35		Nova Scotia	1,000 00	119 88	880 12
H–35		Quebec	10,000 00		10,000 00
H–36		Manitoba	10,000 00	8,558 36	1,441 64
H–36		Saskatchewan	25,000 00	21,439 95	3,560 05
H–36		Alberta	25,000 00	10,092 61	14,907 39
H–36		British Columbia	3,000 00	1,954 31	1,045 69
H–37		Advertising to induce agricultural workers and others to engage in logging, lumbering and other bush work	5,000 00	4,970 84	29 16

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Concluded*			
		British Columbia Security Commission—			
H–37		Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas of British Columbia—Expenditures for transportation, administrative expenses, dependents' allowances and other expenditures incurred in carrying out the provisions of Orders in Council P.C. 1271 of February 17, 1942, P.C. 1348 of February 19, 1942, P.C. 1665 and 1666 of March 4, 1942	4,575,000 00	4,328,103 99	246,896 01
		Total War	19,163,795 00	16,826,563 52	2,337,231 48
		Grand Total	$38,562,566 13	$34,699,705 91	$3,862,860 22

Salary of Minister, Salaries Act, c. 182, R.S. ..... **$ 10,000 00**

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ... **$ 2,000 00**

COMMENTS

The above amounts were paid to the Hon. Humphrey Mitchell.

Vote 100	**Departmental Administration**	**166,231 00**
Vote 459	**(Supplementary Estimates)**	**17,000 00**
Vote 421	**(Further Supplementary Estimates)**	**12,500 00**
Vote 417	**Cost of Living Bonus Supplement**	**960 80**
		196,691 80
	Expenditures	**191,452 09**
	Lapsed	**$ 5,239 71**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	141,715 00	140,102 00	138,503 37
B	Cost of Living Bonus	5,988 00	8,561 80	8,561 80
C	Printing and Stationery	21,000 00	18,000 00	17,169 52
D	Subscriptions to Newspapers, Periodicals, etc.	1,850 00	1,850 00	1,552 31
E	Sundries	6,828 00	6,828 00	6,772 31
F	Telephones, Telegrams and Postage.....	8,850 00	10,950 00	10,678 42
G	Travelling Expenses	5,000 00	5,900 00	4,876 36
H	Conferences Expenses	1,000 00	1,000 00	273 00
I	Publicity	3,500 00	3,500 00	3,065 00
		$ 195,731 00	$ 196,691 80	$ 191,452 09

COMMENTS

A As of March 31, 1943, there were 83 employees paid from this vote. The following were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. MacNamara, Deputy Minister, $10,000; B. M. Stewart, Deputy Minister, $10,000 (Feb. 1); V. C. Macdonald, Assistant Deputy Minister, $7,500; G. Alexander, $2,820; C. W. Bolton, $3,720; A. H. Brown, $6,000; G. H. Brown, $5,220 (Jan. 10); R. M. Cram, $3,000; C. A. Enright, $2,400; G. G. Greene, $4,080; R. J. Lefebre, $2,800; F. M. MacDonald, $3,000; M. Mackintosh, $3,360; C. R. McCord, $2,880; H. R. Runions, $3,000.

Two employees were receiving annual war duties supplements on March 31, as follows: H. R. Runions, $60; R. H. Taber, $120.

E Includes a payment of $5,000 as a grant to Frontier College, authorized by P.C. 41/7829 dated September 1, 1942.

G Travelling expenses in excess of $300 were paid as follows: Hon. Humphrey Mitchell, $2,186.19; G. G. Greene, $926.03; Howard Pammett, $546.17; B. M. Stewart, $563.

Vote 101	**Annuities Act**	**264,009 00**
Vote 422	**(Further Supplementary Estimates)**	**3,500 00**
Vote 417	**Cost of Living Bonus Supplement**	**156 48**
		267,665 48
	Expenditures	**264,228 67**
	Lapsed	**$ 3,436 81**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	83,790 00	83,440 00	82,332 81
B	Cost of Living Bonus	6,691 00	8,697 48	8,697 48
C	Commissions to Agents	157,500 00	157,500 00	155,806 44
D	Printing and Stationery	10,000 00	7,500 00	7,367 18
E	Sundries	6,000 00	6,300 00	6,167 35
F	Telephones, Telegrams and Postage	2,500 00	3,200 00	3,044 64
G	Travelling Expenses	1,000 00	1,000 00	784 77
H	Contributions to Unemployment Insurance Fund	28 00	28 00	28 00
		$ 267,509 00	$ 267,665 48	$ 264,228 67

COMMENTS

This vote provides for the expenses of the administration of the Government Annuities Act, c. 7, R.S.

A As of March 31, 1943, there were 63 employees paid from this vote. The following were paid annual salaries of $2,400 or over on that date: E. G. Blackadar, $4,620; E. J. Grimes, $2,700; C. H. Houston, $2,400; C. H. McQuarrie, $3,000; S. B. Stewart, $2,520.

C The following agents were paid commissions of over $5,000: F. W. E. Bartholomew, $6,358.53; A. Berscht, $6,032.23; F. C. Crosby, $5,047.74. The Post Office Department was paid, $7,175.85, representing commissions to Postmasters on Government annuities.

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S. ..... **$ 497,790 26**

A statement of the Government Annuities Fund is included in this section under Trust and Special Accounts.

Vote 102 Combines Investigation Act **46,475 00**
Expenditures **23,393 84**

Lapsed ..... **$ 23,081 16**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	22,360 00	22,360 00	20,294 02
B	Cost of Living Bonus	515 00	715 00	645 74
C	Fees and expenses of legal counsel, accountants, special commissioners and witnesses	19,600 00	19,600 00	2,157 63
D	Printing and Stationery	1,000 00	1,000 00	93 90
E	Sundries	500 00	500 00	161 69
F	Telephones, Telegrams and Postage	500 00	500 00	40 86
G	Travelling Expenses	2,000 00	1,800 00	
		$ 46,475 00	$ 46,475 00	$ 23,393 84

COMMENTS

This vote provides for the expenses of the administration of the Combines Investigation Act, c. 26, R.S.

A As of March 31, 1943, there were 7 employees paid from this vote. The following were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): H. M. Brown, $4,140; I. M. MacKeigan, $2,520 (July 1); F. A. McGregor, $7,000; A. S. Whiteley, $3,000.

Vote 103 Fair Wages and Conciliation **123,441 00**
Expenditures **90,097 82**

Lapsed ..... **$ 33,343 18**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	93,120 00	89,420 00	64,028 18
B	Cost of Living Bonus	1,821 00	2,021 00	1,916 12
C	Printing and Stationery	4,000 00	4,000 00	805 89
D	Sundries	1,000 00	1,000 00	285 26
E	Telephones, Telegrams and Postage	3,500 00	7,000 00	6,739 41
F	Travelling Expenses	20,000 00	20,000 00	16,322 96
		$ 123,441 00	$ 123,441 00	$ 90,097 82

COMMENTS

This vote provides for the expenses of the administration of the Fair Wages and Hours of Labour Act, 1935.

A As of March 31, 1943, there were 24 employees paid from this vote. The following were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): F. J. Ainsborough, $3,120; G. R. Currie, $3,120; F. E. Harrison, $4,500; R. H. Hooper, $3,120; H. S. Johnstone, $4,080; M. M. MacLean, $6,000; J. S. McCullagh, $3,120; J. P. Nicol, $3,480; L. Pepin, $3,120; H. Perkins, $3,720; H. R. Pettigrove, $4,500; E. M. Quirk, $3,780 (Aug. 1); G. P. Shields, $3,000; F. X. R. Trepanier, $4,800.

Two employees were receiving annual war duties supplements on March 31, as follows: F. Lafortune, $60; C. N. Rump, $480.

F Travelling expenses of $300 or over were paid as follows: F. J. Ainsborough, $1,583.72; G. R. Currie, $955.12; F. E. Harrison, $2,089.22; R. H. Hooper, $789.24; H. S. Johnstone, $427.71; F. Lafortune, $692.45; J. S. McCullagh, $2,219.02; J. P. Nicol, $1,631.31; L. Pepin, $1,259.14; H. Perkins, $729; H. R. Pettigrove, $1,931.56; F. X. R. Trepanier, $850.50.

Vote 104	**Industrial Disputes Investigation Act**	**80,000 00**
	Expenditures	**50,951 24**
	Lapsed	**$ 29,048 76**

		Estimates details	Allotments authorized	Expenditures
A	Expenditures re various Boards and enquiries under the Act	77,300 00	75,800 00	47,537 67
B	Printing and Stationery	1,200 00	1,200 00	489 57
C	Telephones, Telegrams and Postage	1,500 00	3,000 00	2,924 00
		$ 80,000 00	$ 80,000 00	$ 50,951 24

COMMENTS

This vote provides for the expenses of the administration of the Industrial Disputes Act, c. 112, R.S.

A As of March 31, 1943, there was 1 employee paid from this vote: B. Rose, $4,200.

Vote 105	***Labour Gazette* and other Publications authorized by Labour Department Act**	**58,296 00**
Vote 423	**(Further Supplementary Estimates)**	**8,000 00**
		66,296 00
	Expenditures	**62,972 88**
	Lapsed	**$ 3,323 12**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	15,540 00	18,442 00	16,848 18
B	*Labour Gazette* Correspondents	6,180 00	6,240 00	6,230 87
C	Cost of Living Bonus	876 00	2,414 00	2,277 37
D	Printing and Binding	43,000 00	38,500 00	37,381 91
E	Stationery and Supplies	500 00	500 00	56 16
F	Sundries	200 00	200 00	178 39
		$ 66,296 00	$ 66,296 00	$ 62,972 88

COMMENTS

Payments were for the expenses in connection with the publication and distribution of the *Labour Gazette* and other bulletins, as provided in the Labour Department Act, c. 111, R.S.

A As of March 31, 1943, there were 54 employees, including 41 *Labour Gazette* correspondents, paid from this vote. The following were paid annual salaries of $2,400 or over at that date: D. J. Sutherland, $3,000; H. J. Walker, $3,600.

D E All paid to King's Printer.

Technical Education Act, c. 193, R.S.—Payments to Province of Manitoba for encouragement of Technical Education.....$ 18,703 59

COMMENTS

The Technical Education Act, c. 193, R.S., as amended, provides for payments to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions.

Vote 106 Administration—Unemployment Insurance Act, 1940..... 5,000,000 00
Expenditures 4,657,394 29

Lapsed .....$ 342,605 71

		Estimates details	Allotments authorized	Expenditures
A	Salaries	2,801,515 00	2,718,768 54	2,715,013 74
B	Cost of Living Bonus	213,096 00	307,146 00	306,339 03
C	Advertising and Publicity	69,000 00	69,000 00	21,915 26
D	Telegrams, Telephones, and Postage	125,000 00	259,539 46	258,870 36
E	Equipment	160,000 00	339,210 00	251,101 77
F	Lands and Buildings	75,000 00	100,000 00	73,696 77
G	Professional and Special Services	5,000 00	24,000 00	22,059 77
H	Rents	350,000 00	328,157 00	297,259 02
I	Printing and Stationery	225,000 00	225,000 00	214,439 03
J	Supplies and Materials	10,000 00	10,000 00	896 47
K	Freight, Express and Cartage	45,000 00	35,000 00	23,982 81
L	Travelling Expenses	325,000 00	200,000 00	158,929 53
M	Unemployment Insurance Stamps	75,000 00	14,290 00	14,260 51
N	Unemployment Insurance Workers' Books	100,000 00	96,000 00	24,974 69
O	Commission to Post Office re Stamps	400,000 00	243,000 00	243,000 00
P	Miscellaneous and Current Expenses	21,389 00	30,889 00	30,655 53
		$5,000,000 00	$5,000,000 00	$4,657,394 29

COMMENTS

During the fiscal year 1942-43, the Unemployment Insurance Commission administered certain phases of the National Selective Service program. This necessitated the opening of over seventy new offices and the employment of additional staffs to man them. Although the additional expenses incurred for salaries, travel, printing, stationery, communications, etc., were properly a charge against an allotment from the War Appropriation, it was found impossible to segregate expense under Unemployment Insurance and National Selective Service activities because—(i) a considerable part of the National Selective Service work would have been undertaken in the ordinary placement of workers; (ii) staff members were engaged on both classes of work and did not devote their time exclusively to one or the other; and (iii) many of the new National Selective Service offices were operated by trained staff of the Unemployment Insurance Commission. In view of these circumstances, Treasury Board approved an arrangement whereby the administrative vote of the Unemployment Insurance Commission was utilized, as far as possible, to meet all ordinary administrative expenditures. After these moneys were exhausted, all further expenditures of a general nature were to be met out of funds allotted from the War Appropriation. Under this arrangement all salaries paid after January 15, 1943, were charged against the War Allotment. The same situation applied to a lesser degree in connection with other charges of a general nature, but because of administrative difficulties, these arrangements were sometimes effected before the primary allotments in the administrative vote were wholly exhausted. In connection with the amount of $342,605.71 which lapsed in Vote 106, it

might be mentioned that this vote was augmented in the closing days of the fiscal year by refunds of travelling advances, also that $53,960.15 was required to be held against unpaid commitments.

A L As of March 31, 1943, there were 4,080 employees paid from this vote and from the war allotment for National Selective Service. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Trottier, L. J. ..... Chief Commissioner	$12,000 00	
Mitchell, A. M. ..... Commissioner	8,000 00	$1,175 12
Tallon, R. J. ..... Commissioner	8,000 00	1,198 34
Altimas, F. J.	3,000 00	
*Angus, J. A. ..... (Sept. 17)	3,600 00	
Baird, H.	2,640 00	
Ball, R. W.	2,520 00	
Barclay, R. G.	4,920 00	1,809 24
Barker, W. H.	2,520 00	
Barton, S.	2,520 00	
Beauvais, J. E.	3,000 00	454 25
Beckwith, E. R.	2,640 00	
Bergevin, L. M.	2,640 00	419 78
*Black, W. P.	2,460 00	
*Boucher, O.	2,460 00	
*Boyer, C. W.	2,640 00	
*Bricault, A. C.	2,460 00	
Brown, E. H.	3,300 00	376 90
†Brown, R.	4,500 00	
*Buckley, G. A.	3,000 00	
Burns, A. C. ..... (Enlisted May 12)	2,520 00	
*Carnill, W.	3,000 00	
Christie, D.	2,700 00	
Clarke, F. R. ..... (Feb. 5)	3,000 00	
*Clarke, R. F.	2,460 00	
Clegg, F. G.	2,640 00	548 21
Coles, F. B.	3,000 00	525 29
Collins, A. B.	2,640 00	789 83
Collins, C. B.	2,520 00	
Compton, J. F.	3,000 00	
Cook, I. M.	2,640 00	1,429 75
Cornell, E. R.	3,000 00	
Cornez, J.	2,520 00	
Cote, J. P.	2,640 00	820 63
Curry N. M.	3,600 00	822 25
*Curry, L. J.	2,460 00	
Dallard, R. J.	2,520 00	
*Darracott, W. H. L...	3,000 00	544 26
Dauth, H. T.	3,000 00	
Decarie, J. M.	2,400 00	
Descamps, O. Jr.	3,000 00	2,077 33
Desormeaux, E. C. ..	4,020 00	570 05
Dinsmore, K. M.	2,520 00	329 45
Dion, M. O. J.	2,520 00	970 33
*Dionne, E. A.	3,300 00	534 64
Downing, G. M.	2,640 00	855 49
Dubuc, E.	2,520 00	
Duncan, W.	3,000 00	396 28
*Dwyer, J. F.	3,000 00	
Eadie, M.	3,000 00	
Edmunds, G. L.	2,400 00	
Ennis, H. R.	2,640 00	888 59
Fleet, H. E.	2,520 00	
Forbes, S.	2,520 00	
*Fortier, E. H.	2,460 00	
Gagne, A.	2,640 00	846 19
Gaudette, J. P. F. ...	2,640 00	847 37
*Grenier, P. L.	2,460 00	
Guay, T. M.	3,000 00	
*Hall, C. L.	2,460 00	
*Hall, R. H.	2,460 00	
*Hartley, R. P.	3,720 00	2,765 04
*Heap, J. F.	2,640 00	1,634 67
Heaps, A. A.	4,020 00	2,041 00
Heffernan, H. P. G. ..	2,520 00	
*Hetherington, W. I....	3,000 00	741 61
Hill, W. E.	2,520 00	
Howden, C. B.	2,640 00	681 03
Hudson, H. C.	4,020 00	1,572 49
Hurtubise, L. V. D. ..	3,000 00	641 61
*Irving, A. J.	2,640 00	
Irwin, H. F.	3,000 00	1,705 00
Jackson, D. M.	3,000 00	345 22
Jackson, R. E.	2,400 00	626 38
Jones, P. G.	3,000 00	
Keating, J. P.	2,760 00	1,776 37
Keetch, H.	2,640 00	856 19
Laberge, E. P.	4,020 00	2,275 08
Lamarche, L. ..... (Feb. 4)	2,520 00	
*Landon, C. S.	2,640 00	
*Larway, J. B.	2,700 00	
Livingston, H. S.	2,400 00	
*Lough, G. A.	2,640 00	
*Lymburner, L. M. Jr..	3,600 00	
MacCallum, A. V. .. (Dec. 9)	2,640 00	632 04
MacDonald, W. T. ...	2,520 00	831 07
Mangan, M. F.	3,000 00	917 66
Martin, S. G.	2,520 00	
*McDonald, R. F.	2,520 00	
*McKinstry, W.	3,000 00	
McLechlan, A. O.	2,460 00	
McPhail, L. I.	2,640 00	1,312 50
*McVety, J. H. ..... (Jan. 5)	3,720 00	731 76
Minnes, V. A.	4,020 00	
Morris, E. L.	2,640 00	914 66

	Salary rate	Travelling expenses
*Mudge, C. A.	2,640 00	
Odam, A. J.	3,120 00	
O'Gorman, M. L.	2,520 00	396 00
Ord, G. L.	2,640 00	844 65
*Parkinson, T.	2,640 00	707 25
Peebles, A.	5,400 00	985 83
Perry, H. L.	3,300 00	
Phelan, V. C.	4,500 00	1,120 79
*Phillips, T. A.	2,460 00	
*Picard, S.	3,360 00	
Pomfret, S. J.	2,520 00	991 13
*Pratt, R. F.	3,000 00	
*Prefontaine, J. A.	2,460 00	
*Prefontaine, L. V.	4,020 00	
Quevillon, H. C.	2,520 00	
Raper, C. S.	2,640 00	
*Reid, E. H.	2,460 00	
Relph, H. S.	4,020 00	1,124 45
Richardson, H. R.	2,400 00	
Richardson, W. E.	3,000 00	1,149 62
Roberts, W. M.	2,640 00	709 52
*Ross, W. H.	3,000 00	401 13
Rutherford, W. K.	3,300 00	449 84
*Ryan, W. J.	2,640 00	
*Selkirk, W. A.	2,640 00	
Sharp, O. A.	2,640 00	521 83
Sharpe, G. C.	3,300 00	
*Shaw, O. J.	2,640 00	791 27
Sims, R. H.	2,520 00	
Sinfield, E. W.	3,000 00	324 51
Sladen, R. V.	2,520 00	498 18
Smith, A. G.	2,640 00	882 77
Smith, A. H. (Enlisted Dec. 21)	3,000 00	
Smith, E. E.	2,640 00	604 79
*Smith, J. J.	2,460 00	
Smitten, W.	2,640 00	2,328 62
Snyder, M. S. (Transferred to Dept. of Nat. Revenue Sept. 1)	3,000 00	
Stangroom, E.	4,020 00	979 08
Stephenson, D. J.	2,640 00	
*Stratton, H. C.	3,000 00	
*Street, G. E.	2,640 00	
*Sullivan, B. G.	4,020 00	1,395 02
*Tellier, J. H.	3,000 00	
*Temple, J. W.	3,600 00	
Thomas, E. W.	2,520 00	
*Tomsett, G. T. E. (Feb. 1)	2,640 00	
*Trudelle, J. A.	2,640 00	515 78
*Walsh, T. R.	2,520 00	
Wayling, G.	2,640 00	1,080 57
*Weir, G. P.	3,360 00	
Welter, F. L.	2,640 00	1,721 46
*White, F. J.	3,720 00	2,171 91
Widdowson, E. E.	2,520 00	
Williams, E.	2,400 00	
Wilson, D. D.	2,640 00	1,292 73
Wood, A.	3,000 00	
*Wright, S. C.	2,400 00	1,263 72
Wyatt, J. M.	2,520 00	

*These employees received war duties supplements (see list).

†$900 of this salary was transferred during the year to Vote 111—War Emergency and Youth Training and Relief.

During the fiscal year, minor overpayments of salaries occurred, due, in practically all cases, to the fact that the necessary information did not reach Treasury in time for the adjustments to be made. The administration is endeavouring to secure repayment.

The following employees, whose salary rates were under $2,400 on that date, were paid travelling expenses in excess of $300: W. J. Abel, $334.74; F. T. Armstrong, $476.70; R. E. Balfour, $428.55; W. B. Batsford, $909.94; R. M. Beck, $405.80; C. Bellemare, $689.54; F. Belliveau, $666.44; A. Boivin, $1,453.42; R. R. J. Bourque, $507.75; A. A. Brittain, $792.47; H. A. Bruce, $951.61; A. M. Brunskill, $402.26; J. O. Carpentier, $575.80; G. E. Charron, $381.05; K. G. Clarke, $479.74; W. J. D. Clements, $513.37; C. M. Cole, $498.33; H. B. Coristine, $697.50; A. W. Cote, $644.15; R. Cote, $675.52; J. P. Coupal, $566.96; G. Curdie, $339.45; G. Dahme, $661.03; H. F. Dann, $634.42; H. Daoust, $686.42; E. C. D'Aubin, $335.64; R. O. Deslauriers, $301.90; J. P. Dorval, $704.61; F. A. Dubenski, $343.50; M. M. Dunsworth, $369.03; J. Fenton, $338; T. J. S. Forbes, $428.80; A. O. Galarneau, $362.08; C. Gelinas, $622.72; J. A. Gendron, $509.59; H. M. Gregoire, $327.81; A. A. Guilbault, $738.45; G. E. Hignell, $335.70; J. W. Hogben, $350.97; J. B. Howey, $487.60; J. L. A. W. Isabel, $368.48; M. Lefebvre, $513.94; T. Lessard, $1,024.62; J. L'Heureux, $331.49; J. H. Loggie, $464.47; P. Lussier, $544.93; P. C. MacCrimmon, $521.43; J. F. MacDonald, $548.94; H. MacGregor, $438.91; J. C. MacKinnon, $395.08; F. E. Manson, $365.65; P. H. Marcoux, $637.80; J. R. McInerney, $459.80; G. E. McKay, $577.61; D. H. McLaughlin, $1,593.71; D. J. McPhee, $328.39; L. J. Melanson, $369.80; W. R. Miller, $302.20; A. P. C. Mills, $382.50; A. V. Milton, $744.98; J. Mirault, $613.85; N. C. Moore, $693.45; L. R. Motard, $574.38; J. B. Murley, $364.69; G. E. Neville, $558.88; C. C. Ogilvie, $760.69; E. H. Olver, $502.87; E. F. Palmer, $853.44; J. N. Parent,

$659.79; J. T. Payeur, $724.40; J. W. Pitkethly, $842.77; L P. Racicot, $1,182.07; A. Rackman, $1,418.46; W. Ramsay, $876.76; J. F. V. R. Rene de Cotret, $624.89; N. M. Retallack, $742.43; A. L. Roop, $447.11; J. S. Roy, $878.42; D. Rymer, $523.81; A. St. Georges, $605.91; G. H. Scott, $687.86; W. J. E. Smyth, $455.58; E. J. Topley, $852.08; J. H. Tousignant, $441.66; T. E. Towers, $1,007.90; K. N. Treleaven, $511.45; J. J. Vogan, $999.85; N. D. Walker, $364.90; N. D. Whittaker, $349.94; K. J. Wisby, $430.70.

In addition to the above, travelling expenses in excess of $300 were paid to other than Commission employees as follows: C. E. Berg, $895.45; H. F. Caloren, $422.45; Honourable Lucien Cannon, $583.50; His Honour W. J. Lindal, $464.35; S. H. McLaren, $1,651.90.

The following employees were receiving annual war duties supplements on March 31, or at date of separation or discontinuance (shown in brackets): J. A. Angus, $420 (Sept. 17); G. W. Archibald, $300; F. T. Armstrong, $300; A. O. Bain, $300; M. Bellefeuille, $300; W. P. Black, $240; W. R. Blaney, $180; O. Boucher, $240; C. W. Boyer, $360; A. C. Bricault, $240; G. A. Buckley, $300; H. F. Caloren, $900; (on loan from Office of the Comptroller of the Treasury); W. Carnill, $300; J. T. Carrigan, $300; G. E. Charron, $300; R. F. Clarke, $240; T. L. Connolly, $300; T. J. E. Conroy, $300; L. F. D. Coulson, $240; J. H. Craig, $300 (Aug. 23); L. P. Cunningham, $300; L. J. Curry, $240; W. H. L. Darracott, $300; H. A. Desjardins, $300; A. Diguer, $300 (Feb. 2); E. A. Dionne, $480 (Oct. 1); E. V. Dobson, $300; J. D. Duchesne, $300; J. F. Dwyer, $300; J. O. Erhardt, $300; R. Forbes, $300; E. H. Fortier, $240; G. Gagner, $300; A. O. Galarneau, $300; J. A. Gendron, $300; F. R. Girardot, $900; R. W. Goss, $300; D. H. Grant, $300; R. Gratton, $300; H. M. Gregoire, $300; P. L. Grenier, $240; C. L. Hall, $240; R. H. Hall, $240; J. M. Harrison, $300; R. P. Hartley, $540; J. F. Heap, $300 (Sept. 1); W. I. Hetherington, $1,020; S. L. Hinchliffe, $300; A. B. Horwood, $300; J. B. Howey, $300; A. J. Irving, $360; J. L. A. W. Isabel, $300; M. B. Jones, $60; D. A. Kane, $300; A. J. Kreutzweiser, $300; L. Ladouceur, $300; J. R. Laframboise, $300; T. Lambert, $300; C. S. Landon, $360; J. B. Larway, $240 (Mar. 15); A. P. Leahy, $300; J. A. Leblanc, $300; J. C. Levreault, $300; J. S. Livingstone, $300; G. R. Lomme, $300; G. A. Lough, $360; L. M. Lymburner, Jr., $420; J. R. Marion, $300; R. F. McDonald, $900; W. McKinstry, $300; J. W. McLane, $300; S. E. McLean, $300; J. H. McVety, $540 (Jan. 5); W. H. L. Mellis, $300; M. K. Morrison, $300 (Nov. 3); C. A. Mudge, $360; H. N. Munro, $300; K. K. Munro, $300; J. B. Murley, $300; T. H. Nash, $600; R. W. Oliver, $300; H. D. Ovenden, $300; R. C. Panser, $300; T. Parkinson, $660; F. G. Perrin, $300 (Oct. 1); T. A. Phillips, $240; S. Picard, $360; R. H. Pope, $240; R. E. Poste, $300; R. F. Pratt, $300; J. A. Prefontaine, $240; L. V. Prefontaine, $480; G. J. Primeau, $300; W. Ramsay, $300; H. H. Reed, $300; E. H. Reid, $240; H. N. Reid, $300; J. E. Robertson, $300; W. H. Ross, $300; J. S. Roy, $540; W. J. Ryan, $360; W. H. Sanderson, $300; W. A. Selkirk, $360; J. P. Sevigny, $300; J. A. D. Shaw, $300; O. J. Shaw, $360; A. Smeaton, $300; J. J. Smith, $240; M. C. Smith, $300; J. C. Somers, $300; W. G. Stone, $300; H. C. Stratton, $300; G. E. Street, $360; H. G. Suffield, $300; B. G. Sullivan, $780; M. R. Summers, $300; J. H. Tellier, $300; J. W. Temple, $420; G. T. E. Tomsett, $360 (Feb. 1); J. A. Trudelle, $360; G. J. Turgeon, $300; H. L. Viel, $300; E. J. Waite, $300; T. R. Walsh, $480; R. N. Watt, $300; G. P. Weir, $360; E. A. Welsh, $300; J. W. Wetherall, $300; W. C. Wheeler, $180; F. J. White, $540; E. V. Whiting, $300; R. J. Wilkinson, $300; G. T. Winter, $300; K. J. Wisby, $300; A. G. Woodcock, $300; S. C. Wright, $540.

A Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books, registration of women and head office master index, $288,285.01; caretakers paid through Department of Public Works, $10,725.77; replacements of employees on military leave, $9,786.52.

Living allowances were paid as follows: Bruce Ballah, $300. P.C. 117/10460, Nov. 18, 1942; H. G. Menzies, $420, P.C. 81/500, Jan. 20, 1943.

C Consists of newspaper and other advertising, $19,462.47, radio services $2,452.79. Payments of $5,000 or over were made as follows: Russell T. Kelley Limited, $6,917.52; R. C. Smith & Son Limited, $7,532.45.

D Charges for the various services were: telephones, $81,837.26; telegrams, $32,913.40; postage, $143,365.50; messenger service, $754.20. Payments of $5,000 or over were made as follows: Bell Telephone Company, $40,793.94; British Columbia Telephone Company, $6,377.12; Canadian National Telegraphs, $19,423.81; Canadian Pacific Telegraphs, $6,832.53.

E Acquisition of furniture, furnishings and fixtures, $171,292.05; educational equipment, $225.29; office equipment, $78,185.37; and maintenance charges as follows: furniture, fur-

nishings and fixtures, $73.26; office equipment, $1,260.27; equipment not specified, $65.53. This expenditure includes $149,973.85 paid through the Public Works Department. Payments of $5,000 or over were made as follows: Canadian Office and School Furniture Ltd., $7,005.89; King's Printer, $98,532.22; H. Krug Furniture Co., Ltd., $7,855.02; Office Specialty Mfg. Co., $29,603.94; H. H. Popham, $7,252.87; Preston Furniture Co., $24,641.49; Steel Equipment Co., Ltd., $10,326.34; N. G. Valiquette, $20,300.85; Victoriaville Furniture Limited, $13,790.41.

F This expenditure includes payments of $73,665.16 made through Public Works Department for repairs and alterations to structures. Payments of $5,000 or over were made as follows: Allan and Viner Construction Co., Ltd., $6,209.65; Foreign Exchange Control Board (portion of expenses for alteration of office quarters occupied by National Selective Service, Ottawa Office), $10,000; Alphonse Gratton Enr'g, $5,380.50.

G Legal fees, $1,138.70; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committee, $3,583.50; miscellaneous professional and other special services, $17,337.57, including $15,753.83 paid to the Canadian Corps of Commissionaires for services rendered in local offices.

H Consists of rent as follows: buildings, $289,413.16; storage space, $80.91; office equipment, $5,721.32; office furniture and fixtures, $2,043.63. This expenditure includes payments made through Public Works Department for rents, $288,513.46. Payments of $5,000 or over were made as follows: Bank of Montreal, $7,017.21; Beattie, Cadillac, Chevrolet, Oldsmobile, Ltd., $6,654.96; Edmonton Credit Co., Ltd., $9,426.91; Granville Estates (No. 2) Ltd., $14,873.69; Imperial Oil Limited, $5,627.07; Insurance Exchange Corporation Ltd., $16,361.61; London Investments Limited, $7,583.33; E. S. Parker, $5,593.46; Provincial Government of Manitoba, $10,800; Read Building Ltd., $8,409.37; J. J. Seguin, $6,897.21; Spadina Investments Limited, $34,372.78; Stock Exchange Building Corporation Ltd., $12,687.66.

I Payments amounting to $1,087.36 were made through the Public Works Department. Payments of $5,000 or over were made as follows: Canadian Kodak Sales Limited, $16,105.48; King's Printer, $196,103.33.

K Consists of: air transportation of goods, $58.18; freight and express, $20,006.79; cartage, $3,917.84. Payments of $5,000 or over were made as follows: Canadian National Express, $11,323.05; Canadian Pacific Express Co., $6,229.49.

L Consists of airplane fares, $3,768.98; auto mileage, $17,799.79; ordinary travelling expenses, $126,200.58; removal expenses, $556.21; ordinary travelling expenses—other than Government employees, $3,947.73; bus and street car fares, $4,905.18; accountable advances, $1,751.06. The latter represents advances for travel for which a satisfactory accounting had not been made at the close of the fiscal year. They will be refunded in the ensuing fiscal year.

M Payments to the Canadian Bank Note Co., Ltd.

N King's Printer.

O Commissions were computed as follows:

Period April 1 to June 30, 1943—3 months 3/12 of Commission fixed at $171,000 for the year ending June 30, 1942 (P.C. 69/2056, March 25, 1941)		42,750 00
Period July 1, 1942, to March 31, 1943—9 months 0·6 per cent of a total of $33,593,877.08 realized from the sale of stamps and meter impressions (P.C. 114/5687, July 2, 1942)	201,563 27	
Less amount paid in 1943-44	1,313 27	200,250 00
Total		$ 243,000 00

P Consists of heat, $2,468.98; electricity, $15,971.69; water (including water rates), $4,033.71; gas, $1.35; laundry and towel service, $290.20; subscriptions to newspapers and periodicals (including occasional purchases), $1,975.86; Government Officers Guarantee Fund, $943.97; accountable advances, $127.92; miscellaneous, $4,841.85. This expenditure includes payments made through the Public Works Department as follows: light and power, $15,962.42; water, $4,031.71; heating, $2,468.98; sundries, $53.50.

The outstanding accountable advances of $127.92 are petty cash balances held by the different offices. They will be refunded in the ensuing fiscal year.

Vote 107	**Government's Contribution to Unemployment Insurance Fund**	**12,000,000 00**
	Expenditures	**11,487,057 90**
	Lapsed	**$ 512,942 10**

COMMENTS

The Government's contribution to the Unemployment Insurance Fund represents one-fifth of the aggregate credits to the fund by way of moneys received from (1) the sale of stamps ($30,540,442.61), (2) contributions paid otherwise than by stamps ($27,021,883.79) and (3) fines and penalties exacted under Section 68 of the Unemployment Insurance Act ($638.11) after deducting from the said aggregate credits refunds of contributions made under the provisions of the Act ($127,674.97).

Vote 108	**Advances to Workers**	**50,000 00**
	Expenditures	**nil**
	Lapsed	**$ 50,000 00**

COMMENTS

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment under authority of the Unemployment Insurance Act, 1940, Part III, Sec. 91. Total advances amounted to $1,954.81 which were all recovered.

SUPERANNUATION AND RETIREMENT BENEFITS

	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	**$ 280 00**

GENERAL

Vote 67	**Unforeseen Expenses, $80,000, Transfer**	**$ 2,500 00**

COMMENTS

Grant towards defraying expenses of the Convention of the American Federation of Labor held in Toronto, October, 1942, as authorized by P.C. 89/5350 dated June 23, 1942.

SPECIAL

Vote 109	**Youth Training Program—Undischarged commitments under agreements with the Provinces**	**47,985 00**
	Expenditures	**29,262 50**
	Lapsed	**$ 18,722 50**

COMMENTS

This vote was provided for undischarged commitments under agreements, between the Dominion and the Provinces, entered into under the provisions of the Youth Training Act, 1939, for promoting and assisting in the training of unemployed young people to fit them for gainful employment in Canada. (See Vote 460, Vocational Training Co-ordination Act). The following amounts were paid to the Provinces: Prince Edward Island, $295.60; Nova Scotia, $472.07; New Brunswick, $377.72; Quebec, $10,330.55; Ontario, $162.25; Manitoba, $2,411.29; Saskatchewan, $322.48; Alberta, $1,582.95; British Columbia, $10,307.59.

Vote 110 Relief Projects (Revote) **423,500 00**

Expenditures **235,483 49**

Lapsed ..... **$ 188,016 51**

	Allotments authorized	Expenditures
Unliquidated Commitments, previous years—		
A Relief Settlement	278,100 00	143,605 24
B Rehabilitation	19,400 00	3,978 35
C Direct Relief	33,000 00	32,552 96
D Quebec Sewer	93,000 00	55,346 94
	$ 423,500 00	$ 235,483 49

COMMENTS

The amount of the above vote was not subdivided in the Estimates details; the allotments were authorized by the Treasury Board.

A Under the provisions of the Relief Act, 1932, agreements were entered into with the Provinces for the purpose of providing a measure of self-sustaining relief to families by placing them on the land. Further agreements under the Relief Acts of 1934, 1935, 1936 and 1940 provided for continuity of settlement and also for additional placements of families. In organized municipalities the Dominion contribution amounts to one-third of the non-recoverable expenditures, the Provinces and municipalities contributing the balance; in unorganized municipalities, the Dominion and Province share such expenditures equally.

The following amounts were paid: Quebec, $125,809.81; Manitoba, $15,031.07; Alberta, $2,764.36.

B The following amounts were paid the Provinces: Ontario, $2,767.33; Manitoba, $1,195.02; Alberta, $16.

C Payments were made the Provinces as follows: Manitoba, $78.19; Alberta, $32,474.77.

D Under agreement dated October 31, 1940, with the Province of Quebec, the Dominion contributes toward the cost of constructing an intercepting sewer system in Quebec City. The amount was paid to the Province.

Vote 111 Administration expenses generally in connection with War Emergency and Youth Training and Relief, including temporary appointments which may require to be made for such purposes notwithstanding anything contained in the Civil Service Act **65,443 00**

Expenditures **2,243 97**

Lapsed ..... **$ 63,199 03**

		Estimates details	Allotments authorized	Expenditures
A	Temporary Assistance	54,740 00	3,000 00	900 00
B	Cost of Living Bonus	2,828 00		
C	Travelling Expenses	5,000 00	2,000 00	713 78
D	Telephones, Telegrams and Postage	275 00	25 00	5 37
E	Printing and Stationery	2,500 00	1,015 00	624 82
F	Miscellaneous	100 00		
G	Unallotted		59,403 00	
		$ 65,443 00	$ 65,443 00	$ 2,243 97

COMMENTS

C Travelling expenses in excess of $300 were paid as follows: F. LaFortune, $713.78.

Vote 460 Vocational Training Co-ordination Act, 1942 ..... **500,000 00**

Expenditures **247,329 85**

Lapsed ..... **$ 252,670 15**

		Allotments authorized	Expenditures
A	Prince Edward Island	15,000 00	9,166 30
B	Nova Scotia	30,000 00	15,714 29
C	New Brunswick	40,000 00	24,155 54
D	Quebec	130,000 00	88,178 57
E	Ontario	10,000 00	4,094 06
F	Manitoba	35,000 00	11,032 39
G	Saskatchewan	40,000 00	23,774 55
H	Alberta	75,000 00	32,216 22
I	British Columbia	45,000 00	37,193 55
J	The Vocational Training Advisory Council	3,000 00	1,804 38
K	Unallotted	77,000 00	
		$ 500,000 00	$ 247,329 85

COMMENTS

The amount of the above vote was not subdivided in the Estimates details; the allotments were authorized by P.C. 7193, August 14, 1942.

The Vocational Training Co-ordination Act, c. 34, 1942, provides for entering into agreements with the Provinces for the provision of financial assistance for vocational training to fit persons for employment in agriculture, forestry, commerce or in any other primary or secondary industry in Canada for the purpose of contributing to the efficient prosecution of the war, and for the continuation of approved projects formerly carried on under the Youth Training Act, 1939. No agreement shall provide for payment to the Province of a percentage of the cost of any vocational training in excess of the percentage of such cost contributed by the Province.

The Act authorizes the formation of the Vocational Training Advisory Council, the members of which serve without salary but receive actual travelling expenses and a per diem allowance of $10 for each day absent from home in connection with work of the Advisory Council.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
War Emergency Training Program—			
Administration	44,645 00	39 75	44,605 25
Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work (Unpaid accounts 1941-42)	253,886 74		392,477 35
Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work	4,106,520 26	5,623 85	9,930,834 69
Payments to the Provinces re Training of men for R.C.A.F. ground crews and for other aircraft trades (Unpaid accounts 1941-42)	32,897 11		1,770,553 67
Payments to the Provinces re Training of young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel	1,986,002 89	2,501 75	2,008,850 64
Specialized Training for Aircraft Manufacturing	13,484 35		27,592 90
Vocational Training for members discharged from Canada's Armed Forces (Unpaid accounts 1941-42)	178 43		178 43
Vocational Training for Discharged Members of Canada's Armed Forces	22,379 40		24,926 52
Inter-departmental Committee on Labour Co-ordination	14,522 61		29,290 95
National War Labour Board	383,393 54	2 86	474,144 94
Wartime Bureau of Technical Personnel—			
Accountable advances under conditions approved by the Governor in Council	151,776 23		193,400 09
Personnel Management Training Program	16,910 33		16,910 33
Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy	1,859 74		1,859 74
National Selective Service Program—			
Office of the Director of National Selective Service and Regional Offices—			
Administration	506,000 69		506,000 69
Mobilization Division	1,951,828 68		1,951,828 68
Manpower Records	543,942 91		543,942 91
Expenses of Work done by the Unemployment Insurance Commission	1,735,306 65		1,735,306 65
Job Instructor and Supervision Training Program	11,570 60		11,570 60
Co-ordination of Shiploading and Unloading Operations at the Port of Halifax, N.S.	26,707 42		26,707 42

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Continued*			
Current—*Concluded*			
To provide for—			
(*a*) Grants to Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry			
(*b*) Financial assistance to students in medicine and dentistry ineligible for assistance under the existing Dominion-Provincial Student Aid Plan, who sign an agreement to enlist in the active service Armed Forces on graduation and to similar students in engineering and science who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in industry	202,484 46		202,484 46
Payments to the Provinces under Agreements with the Dominion in connection with the cost of organizing and operating where necessary, Day Nurseries, Crèches, Recreation Centres and like faciilties....	3,949 28		3,949 28
National Joint Conference Board of the Construction Industry	1,342 74		1,342 74
Transportation of Harvest Workers to Saskatchewan and Alberta and return to Eastern Canada	244,560 01		244,560 01
General Labour Transference in War Industries and Agriculture	110,354 27		110,354 27
Assistance to the Province of Ontario in recruiting, transporting and placing labourers upon farms in the Province....	84,819 24		138,363 72
Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)			
Nova Scotia	119 88		119 88
Manitoba	8,558 36		8,558 36
Saskatchewan	21,439 95		21,439 95
Alberta	10,092 61		10,092 61
British Columbia	1,954 31		1,954 31
Advertising to induce Agricultural workers and others to engage in logging, lumbering and other bush work	4,970 84		4,970 84
British Columbia Security Commission—Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas of British Columbia—Expenditures for transportation, administrative expenses, dependents' allowances and other expenditures incurred in carrying out the provisions of Orders in Council P.C. 1271 of February 17, 1942, P.C. 1348 of February 19, 1942, P.C. 1665 and 1666 of March 4, 1942	4,328,103 99	3 49	4,353,499 46

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Concluded*			
Non-Current:			
National Labour Supply Council			26,380 46
Cost of Living Commission for District 18, United Mine Workers of America			7,377 28
Wartime Wages Policy and Civil Employment—Re-instatement Regulations			12,366 24
Labour Supply Investigation Project			8,095 14
Advertising the intent and purpose of the Government Wages Stabilization Policy			31,413 45
Assistance to necessitous dependents of persons detained under Defence of Canada Regulations (Commitments 1941-42)			115,284 62
Assistance to necessitous dependents of persons detained under Defence of Canada Regulations			10,144 48
Occupational History of Canada's Armed Forces			10,122 85
Purchase of machine tools and other forms of equipment for certain Technical Schools in connection with classes for toolmakers		40,310 09	15,569 39
Man Power Inventory Branch			37,482 87
*Wartime Prices and Trade Board			216,426 89
	$16,826,563 52	$ 48,481 79	$25,283,336 01

*Transferred to Department of Finance by P.C. 6332, August 14, 1941.

Allotment: War Emergency Training Program—Administration	**48,960 00**
Expenditures	**44,645 00**
Lapsed	**$ 4,315 00**

COMMENTS

This allotment was provided to pay administrative expenses of a war training program for the purpose of training men for skilled and semi-skilled occupations in war industry, R.C.A.F. ground crews and aircraft trades, including pre-enlistment education for air crew personnel; and of providing vocational training for discharged members of Canada's armed forces. The Provincial Governments directed the training and were reimbursed for expenditures under agreements entered into with the Dominion Government. The following is a classification of expenditures: salaries, $32,110.17; cost of living bonus, $1,646.59; travelling expenses, $6,215.72; communications, $469.83; printing and stationery, $3,012.30; miscellaneous, $1,190.39.

As of March 31, 1943, there were 16 employees paid from this allotment. The following were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): H. C. Bingham, $2,400; H. M. Hereford, $2,600; F. H. Horton, $3,600, (includes $600, living allowance); H. H. Kerr, $5,100, (includes $600, living allowance); M. M. MacKinnon, $2,400; R. F. Thompson, $5,000.

Travelling expenses in excess of $300: H. C. Bingham, $1,069.17; F. H. Horton, $1,022.10; H. H. Kerr, $1,435.32; M. M. MacKinnon, $1,458.38; R. F. Thompson, $1,132.

Allotment: War Emergency Training Program—Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work (Unpaid accounts 1941-42)	**263,500 00**
Expenditures	**253,886 74**
Lapsed	**$ 9,613 26**

COMMENTS

The following payments for unliquidated commitments of 1941-42 were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for the training of persons for skilled and semi-skilled occupations in war industries under the War Emergency Training Program: Nova Scotia, $9,549.10; New Brunswick, $3,345.98; Quebec, $70,780.18; Ontario, $110,276.60; Manitoba, $6,944.57; Saskatchewan, $11,669.66; Alberta, $13,401.88; British Columbia, $27,918.77.

Allotment: War Emergency Training Program—Payments to the Provinces re Training of individuals for skilled and semi-skilled occupations connected with war work	**4,961,000 00**
Expenditures	**4,106,520 26**
Lapsed	**$ 854,479 74**

COMMENTS

The following payments were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for the training of persons for skilled and semi-skilled occupations in war industries under the War Emergency Training Program: Nova Scotia, $176,350.23; New Brunswick, $169,029.64; Quebec, $741,124.96; Ontario, $1,988,297.65; Manitoba, $149,275.59; Saskatchewan, $203,024.09; Alberta, $288,589.64; British Columbia, $390,828.46.

Allotment: War Emergency Training Program—Payments to the Provinces re Training of men for R.C.A.F. ground crews and for other aircraft trades (Unpaid accounts 1941-42)	**50,500 00**
Expenditures	**32,897 11**
Lapsed	**$ 17,602 89**

COMMENTS

The following payments for unliquidated commitments of 1941-42 were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for the training of men for R.C.A.F. ground crews and other aircraft trades under the War Emergency Training Program: New Brunswick, $1,399.36; Quebec, $15,218.74; Ontario, $8,178.69; Manitoba, $1,071.46; Saskatchewan, $6,008.83; British Columbia, $1,020.03.

Allotment: War Emergency Training Program: Payments to the Provinces re Training of young men for aircraft manufacturing and as ground mechanics, including pre-enlistment education for air-crew personnel	**2,460,500 00**
Expenditures	**1,986,002 89**
Lapsed	**$ 474,497 11**

COMMENTS

The following payments were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for the training of men for aircraft manufacturing, as ground mechanics and pre-enlistment education for aircrew personnel under the War Emergency Training Program: Nova Scotia, $19,970.55; New Brunswick, $102,020.87; Quebec, $327,791.90; Ontario, $596,223.52; Manitoba, $201,191.23; Saskatchewan, $281,849.89; Alberta, $256,987.53; British Columbia, $199,967.40.

Allotment: War Emergency Training Program—Specialized Training for Aircraft Manufacturing		**23,000 00**
Expenditures		**13,484 35**
Lapsed	**$**	**9,515 65**

COMMENTS

Under authority of P.C. 9871, December 23, 1941, arrangements were made by the Dominion with Canadian manufacturers of aircraft and aircraft parts and with firms which overhaul and recondition combat and training airplanes, to reimburse them for part of the cost of giving specialized training to certain selected or key employees engaged on government war contracts.

Payments were made as follows: Aircraft Repair Ltd., $1,965; Boeing Aircraft of Canada Ltd., $982.50; Canadian Wright Ltd., $1,207.50; Fairchild Aircraft Ltd., $3,272.03; MacDonald Bros. Aircraft Ltd., $58.95; National Steel Car Corp., $982.50; Noordwyn Aviation Ltd., $2,397.60; Ottawa Car and Aircraft Ltd., $2,598.62; Geo. W. Reed & Co., $19.65.

Allotment: Vocational Training for members discharged from Canada's Armed Forces (Unpaid accounts 1941-42)		**300 00**
Expenditures		**178 43**
Lapsed	**$**	**121 57**

COMMENTS

The following payments for unliquidated commitments of 1941-42 were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for vocational re-establishment training for discharged members of Canada's Armed forces: Manitoba, $174.43; Saskatchewan, $4.

Allotment: Vocational Training for Discharged Members of Canada's Armed Forces		**35,000 00**
Expenditures		**22,379 40**
Lapsed	**$**	**12,620 60**

COMMENTS

The following payments were made to the Provinces, under agreements entered into by the Minister on authority of the Governor in Council, for vocational re-establishment training for discharged members of Canada's Armed Forces: Nova Scotia, $713.68; Ontario, $4,487.54; Manitoba, $5,830.77; Saskatchewan, $144.21; Alberta, $8,372.51; British Columbia, $2,830.69.

Allotment: Inter-departmental Committee on Labour Co-ordination	**18,210 00**
Expenditures	**14,522 61**
Lapsed	**$ 3,687 39**

COMMENTS

P.C. 5922, October 25, 1940, created the Inter-departmental Committee on Labour Co-ordination for the purposes of planning and co-ordinating the functions and activities of the various government agencies in relation to matters affecting labour. Expenditures were as follows: Salaries, $11,742.84; travelling expenses, $2,728.70; communications, $50.85; miscellaneous, 22 cents.

As of March 31, 1943, there were 3 employees paid from this allotment. The following were paid annual salaries of $2,400. or over on that date, or at the date of separation (shown in brackets): W. J. Couper, $6,000; D. MacGregor, $5,000 (Nov. 10); B. D. Nimmo, $5,000 (Jan. 1).

Travelling expenses in excess of $300 were paid as follows: W. J. Couper, $526.78; D. MacGregor, $784.41; B. D. Nimmo, $1,417.51.

Allotment: National War Labour Board	**393,000 00**
Expenditures	**383,393 54**
Lapsed	**$ 9,606 46**

COMMENTS

To achieve stabilization of wages at fair and reasonable rates and regulate the payment of cost of living bonus, P.C. 5963, July 10, 1942, authorized the Wartime Wages Control Order and established the National War Labour Board, consisting of members representing employees and employers, for the administration thereof. The following is a classification of administrative expenses: Salaries, $239,770.79; travelling expenses, $59,293.68; printing and stationery, $18,081.24; advertising, $47,056.94; communications, $15,711.52; sundries, $3,479.37.

As of March 31, 1943, there were 120 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Adams, C.	$2,400 00	$ 302 65
Adams, J. C. (Mar. 1)	2,500 00	422 71
Bell, J. P.	4,000 00	450 58
Brodie, A. B. (June 9)	3,000 00	
Cain, W. C.	3,000 00	
Cohen, J. L.	10,000 00	
Compton, J. F. (Dec. 15)	3,600 00	
Crawford, A. W. (Jan. 1)	6,000 00	495 82
Farmer, P.	4,500 00	
Germain, J. B.	6,000 00	1,079 27
Gibb, E. G.	2,520 00	
Hague, R. H.	3,000 00	
Hollinsworth, G. A.	2,400 00	
Hughes, C. J. A.	3,500 00	642 02
Lebrun, H. C.	3,500 00	721 67
Ley, W. H.	4,500 00	506 49
Margison, C.	2,400 00	
McClelland, J. A.	8,000 00	
McGeough, M. H.	3,600 00	1,531 11
McKinnon, J. A.	2,500 00	
McRae, F. J. (June 1)	4,200 00	
Morrison, R.	4,500 00	1,927 21
Neilson, R. H.	6,000 00	
Reid, E. H. (Sept. 24)	4,200 00	
Smith, A. J.	3,000 00	
Wilson, G. E. S.	2,400 00	
Wilson, W. E.	3,600 00	1,068 31

The following employee, whose salary rate was under $2,400, was paid travelling expenses in excess of $300; W. E. Cocks, $448.81. H. S. Johnstone (on loan from the Fair Wages and Conciliation Branch) was paid travelling expenses of $1,552.07. The following members of the National and Regional Boards in receipt of remuneration on a per diem basis of $10 or $15 (with the exception of the Hon. Justice C. P. McTague, chairman, Hon. J. J. Bench, Geo. Hodge, J. H. Stovel, and H. Taylor, members of the National War Labour Board serving without remuneration) received travelling expenses in excess of $300: L. Arkley, $370; J. A. Bell, $209.28; J. F. Belyea, $224.12; Hon J. J. Bench, $752.38; W. E. Brunskill, $845.75; R. W. Cameron, $472.91; L. C. Campbell, $313.65; J. F. Cauley, $690.36; E. R. Complin, $1,265.72; J. Corbett, $722.15; D. Curtis, $1,181.16; H. D. Davis, $1,148.85; A. Deschamps, $529.85; J. M. Dessureault, $816.81; S. E. Dinsmore, $1,178.04; W. J. Dunn, $752.65; W. L. Farrar, $1,772.92; F. Faure, $525.92; J. C. Garden, $1,240; Clinton Giles, $837.70; R. F. Gould, $757.64; J. A. Guilmet, $1,812.25; A. J. Hills, $502.87; Geo. Hodge, $3,955.91; Wm. Innes, $1,291.62; G. E. Jackson, $679.01; LeRoy Johnson, $511.39; J. F. Keen, $386.72; P. Lessard, $1,998.95; H. G. MacDonald, $324.35; H. W. Mackey, $318.78; Hon. Justice C. P. McTague, $966.02; P. Marquette, $838.08; D. Mathewson, $408.30; T. R. McLagen, $428.88; S. C. Mifflen, $1,684.95; H. Mills, $2,665.20; G. Picard, $686.85; A. W. Schwartz, $696.85; S. G. Smith, $328.85; J. H. Stovel, $729.20; H. Taylor, $1,079.76; L. Thibeault, $708; H. Wright, $499.73.

Russell T. Kelly Ltd., Hamilton, was paid $45,273.10 for advertising.

Allotment:	**Wartime Bureau of Technical Personnel—Accountable advance under conditions approved by the Governor in Council**	**157,650 00**
	Expenditures	**151,776 23**
	Lapsed	**$ 5,873 77**

COMMENTS

P.C. 780 of February 12, 1941, authorized the establishment of the Wartime Bureau of Technical Personnel for the purpose of organizing the placement of technical personnel in war industries and to co-operate with the Civil Service Commission in the placement of technical personnel in the government service. Notwithstanding the wording of this allotment, payments from it were not made to the Bureau as accountable advances but were made to individuals and firms for salaries and expenses in the usual manner. At the close of the year, Treasury Board had under consideration the matter of staff appointments.

A classification of expenditure follows: salaries, $119,513.66; travelling expenses, $17,489.74; telegrams and telephones, $2,533.35; printing and stationery, $8,249.24; advertising, $3,398.70; miscellaneous, $591.54.

As of March 31, 1943, there were 95 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bartlett, J.	$3,600 00	
Beland, C. E.	3,600 00	$ 314 13
Bruce, V. M.	3,600 00	
Burdett, G. H.	3,600 00	360 83
Cassels, W. L.	4,200 00	
Cromwell, A. R.	3,600 00	471 47
Dymond, J. M.	5,400 00	487 49
Frost, S. R.	2,500 00	799 36
Glover, T. S.	3,900 00	1,113 44
Gordon, H. M.	3,600 00	
Gray, S. W.	3,000 00	600 91
Hamilton, H. J.	3,400 00	1,163 00
Herget, R. J.	3,000 00	929 27
Lea, H. W.	3,150 00	3,894 82

	Salary rate	Travelling expenses
MacPherson, H. N.	4,800 00	672 03
McEwen, G. G.	3,600 00	
McGuire, H. (July 31)	4,200 00	
Mills, G. G.	3,600 00	
Patterson, I. S.	4,800 00	1,139 75
Pratt, J. C.	4,200 00	
Roxburgh, G. S.	3,600 00	652 67
Snider, O. R.	3,600 00	
Wedge, J. A.	3,600 00	
Westman, T. E. (Apr. 30)	3,600 00	
Wyatt, D.	3,600 00	374 60

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: D. A. Keys, $574.85; D. C. Nickle, $990.64; M. L. White, $375.87.

Allotment: Personnel Management Training Program **49,825 00**
Expenditures **16,910 33**

Lapsed ..... **$ 32,914 67**

COMMENTS

P.C. 26/1840, March 10, 1942, authorized the Minister to enter into agreements with universities for the payment of reasonable costs of courses in the principles and practice of personnel management to aid, primarily, the war industries.

The following amounts were paid from this allotment: McGill University, $3,174.84; Queen's University, $6,772.07; University of British Columbia, $2,383.02; University of Toronto, $4,093.31. Travelling expenses, W. H. C. Seeley, $476.31; sundries, $10.78.

Allotment: Expenses of Conferences with representatives of organizations of employers and employees on War Labour Policy .. **5,000 00**
Expenditures **1,859 74**

Lapsed ..... **$ 3,140 26**

COMMENTS

P.C. 26/4430, May 27, 1942, authorized the Minister to call into conference representatives of organizations of employers and employees on war labour policy and to pay travelling expenses of persons called. The expenses of two representatives of the Minister attached to the British shipbuilding trade delegation while studying the shipbuilding industry in Canada, as authorized by P.C. 11403, December 19, 1942, were paid from this allotment, as follows: E. Inglis, $851.25; R. D. Patterson, $645.12.

Allotment: National Selective Service Program—Office of the Director of National Selective Service and Regional Offices—Administration **524,750 00**
Expenditures **506,000 69**

Lapsed ..... **$ 18,749 31**

COMMENTS

This allotment was for expenses of administering the National Selective Service Civilian Regulations, P.C. 246, Jan. 19, 1943, governing the utilization of manpower in the prosecution of the war by control of employment and placement of labour.

Expenditures were as follows: Salaries, $209,914.44; travelling expenses, $59,751.43; communications, $10,064.74; printing and stationery, $26,823.02; advertising, $172,709.36; miscellaneous, $26,737.70.

As of March 31, 1943, there were 129 employees who were paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Angus, W. G.	$3,600 00	$ 603 00
Bell, M. L.	3,600 00	
Blair, M. P.	3,600 00	761 13
Brown, G. J.	3,600 00	
Campbell, L. S.	4,800 00	1,022 15
Carter, G. S.	4,200 00	764 00
Colle, S. S.	4,800 00	740 34
Coote, J. A. (Sept. 26)	3,000 00	424 40
Crosbie, T. C.	3,200 00	564 57
Crumb, R. W.	3,600 00	
Daly, J. C. (Mar. 1)	3,600 00	
Eaton, F.	4,500 00	1,889 26
Garside, S. T.	4,200 00	1,408 76
Goulet, P.	7,000 00	1,142 59
Grabill, D. L. (Mar. 16)	5,400 00	389 66
Grier, M.	2,400 00	391 25
Hall, J. (Mar. 4)	3,000 00	860 83
Haythorne, G. V.	5,500 00	2,096 12
Henderson, R. K.	3,600 00	1,197 57
Henley, C. S.	3,600 00	2,466 07
Hinchey, R. S.	2,400 00	1,270 21
Hyssop, W. J.	3,200 00	805 04
Jamieson, H. W. (Oct. 19)	4,800 00	
Kennedy, G.	2,400 00	
Kerr, A. G.	3,120 00	
Lariviere, E. C.	2,400 00	
MacAuley, M.	2,400 00	
MacKenzie, C. A. (Sept. 1)	2,400 00	
MacKinnon, J. F.	3,600 00	555 37
McDougall, J. L. (Sept. 16)	3,600 00	
McLeod, J. W.	4,200 00	564 59
Martel, F. F.	3,000 00	308 73
Martel, P.	3,000 00	
Masson, P. A.	3,600 00	
Meunier, S.	2,400 00	
Needham, C. F.	6,500 00	825 85
O'Neill, A. E.	3,600 00	
Pelletier, J. W.	3,000 00	964 65
Pickersgill, T. S.	4,200 00	614 32
Quinn, V.	3,120 00	898 87
Reinke, C. (Dec. 19)	5,200 00	417 04
Roberts, P. A.	5,400 00	335 82
Roberts, W. R.	4,200 00	874 54
Robinson, T. H.	6,000 00	541 63
Salton, A. E.	2,520 00	
Sandison, A. R. (Sept. 26)	3,000 00	
Scott, J. S.	3,300 00	552 44
Scott, W.	4,800 00	437 50
Smith, G.	4,000 00	
Tache, A. de G.	5,000 00	
Thomas, J. D.	4,200 00	1,162 14
Vandry, J. G.	3,600 00	
Wagar, A.	2,700 00	
Westman, L. G.	6,000 00	1,414 16
Wright, L. A. (Feb. 16)	6,000 00	1,797 90

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: H. Beattie, $333.89; G. Bell, $1,577.78; W. H. Browne, $440.52; J. D. Burton, $554.52; J. H. Cameron, $312.65; D. B. Chant, $1,403.38; I. Eisenhardt, $1,417.72; A. Gunn, $2,805.59; R. H. Hare, $353.23; R. N. Harvey, $1,289.42; W. L. Holland, $446.25; J. R. Latter, $818.30; E. M. Little, $1,386.05; C. W. McLean, $311.12; K. McTaggart, $449.20; A. E. Pequegnat, $637.07; C. D. Pendall, $1,892.80; H. R. Plummer, $317.50; E. J. Quinn, $1,331.67; H. S. Ross, $311.57; J. Stohabuk, $307.55; D. E. White, $461.90.

The following amounts were paid for advertising: Advertising Agencies of Canada Ltd., Toronto, $14,907.70; Canadian Broadcasting Corporation, $7,605.08; R. C. Smith & Son Ltd., Toronto, $148,335.99.

Stevenson Kellogg Ltd., Montreal, was paid $10,587.57, for professional services re examination of the organization and procedure of the office of the Director, National Selective Service.

Allotment: National Selective Service—Mobilization Division	**2,082,000 00**
Expenditures	**1,951,828 68**
Lapsed	**$ 130,171 32**

A classification of expenditures follows:—

A	Salaries	865,353 59
B	Unemployment Insurance	7,024 68
C	Fees and Allowances	101,269 65
D	Travelling Expenses	37,323 79
E	Printing, Stationery Supplies and Equipment	175,399 18
F	Transportation	211,114 73
G	Meals	28,543 80
H	Lodgings	4,254 25
I	Medical Examinations	414,474 44
J	Miscellaneous	107,070 57
		$1,951,828 68

COMMENTS

This allotment was for the expenses of administering the National Selective Service Mobilization Regulations, P.C. 10924, December 1, 1942, as amended. These regulations govern the selection of men for military training, special duty with the R.C.M.P., or placement in alternative service in lieu of military training and the establishment of Mobilization Boards to adjudicate upon applications for postponement orders. The administration of these regulations was transferred from the Department of National War Services to the Department of Labour by P.C. 8800, September 26, 1942, effective December 1, 1942.

Expenses of Ottawa Headquarters and 13 Administrative Divisions were as follows: Ottawa Headquarters, $156,229.95; London, $106,213.28; Toronto, $303,116.49; Kingston, $104,843.99; Port Arthur, $42,564.79; Montreal, $328,744.88; Quebec, $214,307.78; Nova Scotia, $96,137.43; New Brunswick, $85,039.15; Prince Edward Island, $20,545.57; Manitoba, $98,684.11; Vancouver, $147,520.68; Saskatchewan, $119,366.28; Alberta, $128,514.30. Included in the above expenditures was alternative service amounting to $30,397.35.

A D As of March 31, 1943, there were 1,032 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Benoit, G. R. G. (Oct. 1)	$5,000 00	$ 585 10
Burris, M. G.	2,400 00	
Caron, E. G.	2,520 00	
Christie, H. H.	5,000 00	864 57
Davis, R. J.	3,000 00	1,386 43
Deslauriers, R.	3,600 00	
Dever, J. B. (July 1)	3,600 00	
Drouin, H. P. (June 2)	3,600 00	
Elliott, W. A.	3,600 00	
Farquharson, W. O.	3,600 00	
Gagnon, H. L.	2,520 00	
Gilmour, C. K.	3,600 00	
Henry, C. J.	3,120 00	
Hooper, J. P.	3,600 00	
Irwin, R. A.	3,600 00	
Lamoureaux, L.	4,200 00	
MacNeill, N. M.	3,600 00	
Martin, L.	2,520 00	
Martin, W.	3,600 00	
McAllister, R.	3,600 00	
McDonald, M.	2,400 00	
McDonell, L.	3,600 00	
McGregor, R. R.	3,900 00	
McIsaac, J. P.	3,600 00	
McPherson, C. D.	3,600 00	329 20
McRae, J. S.	3,000 00	1,182 48
Mills, C. V.	4,080 00	
Mingo, E.	3,600 00	
Paré, J. H.	3,600 00	
Parry, G. O.	4,200 00	

	Salary rate	Travelling expenses
Patrick, W. G.	2,520 00	
Pennock, C. G.	3,600 00	
Philp, G. R.	2,400 00	
Rainville, R.	4,080 00	
Ranger, R.	3,600 00	
Rodier, P. E.	4,020 00	868 48
Roy, R.	2,520 00	
Taché, A. de G. (Transferred to National Selective Service, Dec. 1)	2,520 00	940 44
Thomas, W. R.	3,000 00	
Wilson, F. C.	3,600 00	

Cost of living bonus payments were $74,862.65.

The following employees, whose salary rates were under $2,400 on that date, or whose salaries were paid by other departments, received travelling expenses in excess of $300: W. C. Arnold, $762.16; L. J. Beehler, $1,007.90; J. Bjarnason, $1,132.48; R. A. Cameron, $1,369.16; F. Emerson, $1,356.15; S. A. Feely, $1,295.15; A. M. Ferguson, $819.28; J. H. Lemay, $1,542.65; L. T. Lett, $449; H. Marsh, $341.85; H. Marshall, $2,732.27; R. Saint-Jean, $449.65; Y. Sauriol, $1,192.89; R. T. M. Sladen, $910.66; B. J. Stewart, $965.21.

C D Excepting the chairman and other members of the judiciary, who, being judges of the Courts, served without remuneration, members of the Mobilization Boards were paid a fee of $15 a day, or portion thereof, while engaged on business of the Boards, including the time they were necessarily absent from their usual places of residence. When travelling they were paid a living allowance of $7 a day for each day or fraction of a day that they were necessarily absent plus transportation expenses. Judges were paid $10 a day living allowance, in addition to transportation expenses, while attending at incorporated cities, and $6 elsewhere. Fees and allowances paid to members of the Boards amounted to $101,269.65. The following table shows those who were paid more than $1,000 as well as travelling expenses where the amount was in excess of $300.

	Fees and allowances	Travelling expenses
Adamson, Hon. J. E.	$1,190 00	$ 637 45
Barnard, T. A.	4,888 30	
Barr, C. H.	2,193 75	
Bickerton, G. R.	4,554 55	783 00
Bissell, W. C.	4,231 00	
deBlois, J. A.	1,130 00	
Bowman, Hon. J. L.	2,919 75	
Bryce, W.	1,050 00	
Calder, H. A.	1,300 00	
Carmichael, G. R.	5,565 20	505 65
Cochrane, A.	1,645 00	
Crowell, K. R.	1,238 30	329 50
Dumais, P.	4,462 75	
Feir, E. B.	5,264 35	
Fortier, Hon. H. A.	1,910 00	704 25
Francis, M.	3,011 25	
Garden, J. C.	1,147 50	
Gascon, A.	3,107 75	452 30
Grieve, C.	1,611 25	
Lajoie, Hon. L.	2,360 00	
Lawless, W. L.	1,397 50	
MacLaren, J. R.	1,971 00	
McArthur, Hon. N.	1,190 00	475 60
McCammon, N. L.	1,165 00	
Messier, F.	3,807 00	986 23
Parisien, W. A.	2,242 00	508 70
Perkins, J.	1,830 00	
Reid, R. G.	3,903 75	
Ridley, F. C.	5,260 50	
Roadhouse, T. H.	3,911 75	
Robichaud, L. P. A.	1,724 50	
Scott, R. S.	1,552 50	
Stewart, A. C.	2,237 50	
Thomson, G. B.	3,813 75	

The following, whose fees amounted to less than $1,000, had travelling expenses in excess of $300: Hon. J. F. L. Embury, $594.15; Hon. A. L. Fraser, $327.55; W. F. Henderson, $325.89; W. A. Richardson, $1,096.47.

E The King's Printer was paid $175,043.86.

F Transportation was effected by travelling warrants exchangeable for second class transportation tickets. The average rate paid transportation companies was 1¾ cents per mile. The Canadian National Railways was paid $92,283.73; Canadian Pacific Railway Co., $65,154.35; Temiskaming and Northern Ontario Railway, $8,739.35.

G Recruits were paid a subsistence allowance of 50 cents a meal for the number of meals that would normally be required for the period of their transportation.

H A lodging allowance of $1.25 was paid for each night that recruits had to spend at stopover points.

I Men who were called for military training attended at their nearest physicians for medical examination. For each examination and certificate of physical fitness, a fee of $1 was paid.

J Costs in the amount of $36,479.02 were incurred in connection with Medical Revision Boards established to re-examine men of low medical categories. These charges included the cost of X-ray examinations, laboratory tests, and a fee of $10 for every fifteen medical re-examinations. R. C. Smith & Son, Limited, Toronto, was paid $11,579.78 for advertising. Other expenditures were: telephones, $10,599.03; telegrams, $6,029.28; a conference of Representatives of Universities, Government Departments and Organizations, $3,818.40.

Allotment: National Selective Service Program—Man Power Records... 555,650 00
Expenditures 543,942 91

Lapsed .....$ 11,707 09

COMMENTS

This allotment was for the expenses of maintaining a registry of man power and woman power to assist in the control and placement of labour under the National Selective Service Civilian Regulations, P.C. 246, January 19, 1943. The registry includes records compiled by National Registration under the National War Services Act, 1940, which were transferred from the Department of National War Services to the Department of Labour by P.C. 2253, March 21, 1942. An integral part of the man power records is the occupational history of the Armed Forces.

Expenditures were classified as follows: Salaries, $465,836.96; travelling expenses, $2,584.24; communications, $134.64; printing and stationery, equipment and supplies, $32,201.34; machine rental, $10,822.50; cartage, freight and express, $3,829.02; advertising, $24,318.87; miscellaneous, $4,215.34.

As of March 31, 1943, there were 512 employees paid from this allotment. The following employees were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. J. Fraser, $2,520 (Jan. 1); H. Hereford, $6,500; J. K. Houston, $3,000; P. R. Parent, $2,700.

Payments were made as follows: Canadian Bank Note Co., Ottawa, preparing 750,000 registration cards, $2,025; International Business Machines, Toronto, machine rentals, $10,822.50; Remington Rand Ltd., Toronto, to provide an index system, $5,284.49; R. C. Smith & Son Ltd., Toronto, advertising, $24,318.87.

Allotment: National Selective Service Program—Expenses of Work done by Unemployment Insurance Commission..... 2,000,000 00
Expenditures 1,735,306 65

Lapsed .....$ 264,693 35

A classification of expenditures follows:

A	Salaries	1,391,473 59
B	Cost of Living Bonus	178,811 87
C	Advertising and Publicity	7,670 07
D	Telegrams, Telephones and Postage	6,391 07
E	Equipment	11,717 54
F	Professional and Special Services	10,938 93
G	Rents	4,914 56
H	Printing and Stationery	91,766 60
I	Supplies and Materials	4 06
J	Freight, Express and Cartage	1,260 35
K	Travelling Expenses	29,366 22
L	Miscellaneous and Current Expenses	991 79
		$1,735,306 65

COMMENTS

This allotment was provided for the expenses of the development and administration of the National Selective Service Program approved by P.C. 2250, 2251 and 2254 of March 21, 1942.

The comments in connection with Vote 106, Administration—Unemployment Insurance Act, 1940, apply to this allotment also.

A K The details of these expenditures are included with those for Vote 106, Administration—Unemployment Insurance Act, 1940.

C Newspaper and other advertising, $6,564.62; radio services, $1,105.45.

D Charges for the various services were: telephones, $5,153.05; telegrams, $842.18; postage, $391.79; messenger service, $4.05.

E Acquisition of furniture, furnishings and fixtures, $165; educational equipment, $106.88; office equipment, $11,392 and maintenance of office equipment, $53.66. Payments of $5,000 or over were made as follows: King's Printer, $11,693.43.

F Fees to postmasters—National Selective Service, $10,847.93; fees of office, $91.

G Rent as follows: buildings, $1,061; storage space, $974.82; office equipment, $2,287.84; office furniture and fixtures, $590.90.

H Payments to the King's Printer amounted to $80,886.61.

J Freight and express, $880.01; cartage, $380.34.

K Airplane fares, $958.95; auto mileage, $1,639.31; other travelling expenses, $26,674.56; travelling expenses by other than Government employees, $77.15; bus and street car fares, $16.25.

L Heat, $28.50; electricity, $26.99; subscriptions to newspapers and periodicals (including occasional purchases), $318.03; miscellaneous, $618.27.

Allotment: Job Instructor and Supervision Training Program		**17,000 00**
Expenditures		**11,570 60**
Lapsed	**$**	**5,429 40**

COMMENTS

P.C. 31/3546, April 30, 1942, authorized a program of Job Instructor Training for Canadian war industries.

Expenditures were classified as follows: Travelling expenses, $6,401.37; communications, $8.75; printing and stationery, $2,929.27; payment to Province of Ontario, $2,231.21.

Travelling expenses in excess of $300 were paid as follows: C. C. Cox, $317.33; E. K. Ford, $1,664.09; H. Jones, $1,331.04; S. M. Mutchmor, $326.77; J. A. O'Connor, $498.14.

Allotment: Co-ordination of Shiploading and Unloading Operations at the Port of Halifax, N.S.		**30,950 00**
Expenditures		**26,707 42**
Lapsed	**$**	**4,242 58**

COMMENTS

P.C. 3511, April 30, 1942, authorized the appointment of a Controller of loading operations to co-ordinate all activities concerning ship loading and unloading operations in the Port of Halifax, N.S.

Expenditures were classified as follows: Salaries, $17,673.81; travelling expenses and living allowances, $6,761.42; communications, $471.96; printing and stationery, $1,570.26; miscellaneous, $229.97.

As of March 31, 1943, there were 9 employees paid from this allotment. The following were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. J. Campbell, $2,400; J. Leahy, $3,000; J. A. H. MacDonald, $2,400; V. C. MacDonald, $3,600 (Aug. 31); H. N. McLeod, $2,400; R. G. Perchard, $4,500; D. C. Reid, $2,400; W. F. Spring, $4,200; C. W. Train, $2,820.

Travelling expenses in excess of $300 were paid as follows: J. J. Green, $954.70; V. C. MacDonald, $1,791.99; R. G. Perchard, $952.50; W. F. Spring, $325.63; C. W. Train, $1,676.60.

Purdy Motors Ltd., Halifax, was paid $1,060 for one 1942 Plymouth Sedan.

Allotment: To provide for—

(*a*) Grants to the Universities to assist in meeting the increased cost of accelerating courses in medicine and dentistry;

(*b*) Financial assistance to students in medicine and dentistry inclegible for assistance under the existing Dominion-Provincial Student Aid Plan, who sign an agreement to enlist in the Active Service Armed Forces on graduation, and to similar students in engineering and science, who sign an agreement that on graduation they will make their services available to the National War Effort where required, either in the Armed Forces or in industry.... 350,000 00

Expenditures 202,484 46

Lapsed .....$ 147,515 54

COMMENTS

This program was authorized by P.C. 27/4430, May 27, 1942, amended by P.C. 19/6073, July 14, 1942.

(*a*) Grants were made to the following Universities to assist in meeting the increased cost of accelerating courses: Dalhousie, $7,200; Laval and Montreal, $4,000; Manitoba, $7,500; McGill, $9,350; Queen's, $8,500; Toronto, $18,000; Alberta, $7,000; Saskatchewan, $2,000; Western Ontario, $5,000.

(*b*) Amounts were paid to Universities representing loans to students to be administered by each participating University in accordance with agreements as follows: Dalhousie, $10,450; Laval and Montreal, $600; Manitoba, $6,260; McGill, $2,670; McMaster, $3,912; Queen's, $37,786.35; Toronto, $54,823.13; Alberta, $2,000; Saskatchewan, $2,500; Western Ontario, $12,632.98. To assist a University of Michigan student of aeronautical engineering, $300 was paid to the National Research Council.

Allotment: Payment to the Provinces under agreements with the Dominion in connection with the cost of organizing and operating where necessary Day Nurseries, Crèches, Recreation Centres and like facilities..... 25,000 00

Expenditures 3,949 28

Lapsed .....$ 21,050 72

COMMENTS

P.C. 6242, July 20, 1942, authorized the Minister to enter into agreements with the Provinces for the operation of day nurseries and crèches for the care of children whose parents were engaged in war employment. An amount of $3,949.28 was paid to the Province of Ontario.

Allotment: National Joint Conference Board of the Construction Industry		**3,000 00**
Expenditures		**1,342 74**
Lapsed	**$**	**1,657 26**

COMMENTS

P.C. 31/1280, February 17, 1943, authorized this allotment for expenses in assisting the National Joint Conference Board of the Construction Industry, an independent body whose functions are advisory and consultative rather than administrative, in the development and maintenance of procedure for the application of wage control regulations in the construction industry.

Expenditure is the salary of J. L. Kingston at the rate of $375 per month for the period December 14, 1942, to March 31, 1943, authorized by P.C. 64/1950 of March 13, 1943.

Allotment: Transportation of harvest workers to Saskatchewan and Alberta and return to Eastern Canada		**244,600 00**
Expenditures		**244,560 01**
Lapsed	**$**	**39 99**

COMMENTS

Under the terms of P.C. 27/9591, October 21, 1942, the Dominion agreed to assume the cost of transportation of Eastern farm workers and university students proceeding to Western Canada to assist in the harvest. Approximately 5,000 workers were moved and the full cost of the special harvest excursion fares was paid by the Dominion. Later, however, a part of this cost was refunded by the railways in accordance with their agreement to return to the Dominion moneys realized from return fares sold to harvesters at a flat rate of $10 each.

Allotment: Expenses in connection with General Labour Transference in War Industries and Agriculture		**110,400 00**
Expenditures		**110,354 27**
Lapsed	**$**	**45 73**

COMMENTS

Under the terms of P.C. 10/6172, August 13, 1941, P.C. 7595, August 26, 1942, and P.C. 246, January 19, 1943, the Dominion assumed the cost of moving workers needed to meet the demands of war industries and agriculture in cases where a sufficient supply of labour was not available locally. Expenditures made under the first two Orders in Council were on a non-recoverable basis.

Under the terms of P.C. 246, the cost of transportation of workers, their dependents and effects was advanced by the Dominion subject to repayment, provided that workers were deemed to have repaid to the Crown in respect of such advances five dollars for each week during which they remained in the new employment. Advances of this nature have been recorded as recoverable expenditures, but, as no administrative arrangements were made for reporting time worked in new employments, the accounts have not been credited with the relative money equivalents.

Payments for transportation of workers were also advanced on behalf of several large employers; such of these advances as were outstanding at March 31, 1943, are included in the amount of $25,096.03 referred to below.

Recoverable expenditures amounting to $25,344.78 were as follows: Transportation of workers, $25,096.03; allowance for meals in transit, $228.75; loans to workers, $20.

Non-recoverable expenditures amounting to $85,009.49 were as follows: Transportation of workers in war industries, $61,473.10; transportation of workers in agriculture, $455.93; transportation of workers' families, $1,869.40; allowance for meals in transit, $1,147.50; moving workers' household effects, $7,185.58; separation allowances for workers' families, $4,594.05; supplementary wage allowances, $8,283.93.

Allotment: Assistance to the Province of Ontario in recruiting, transporting and placing labourers upon farms in the Province		**100,000 00**
Expenditures		**84,819 24**
Lapsed	**$**	**15,180 76**

COMMENTS

Under the terms of P.C. 3903 of May 11, 1942, the Dominion agreed to pay 50 per cent of the costs, up to a maximum contribution of $100,000, incurred by the Province of Ontario in recruiting farm labour from urban centres and transporting and placing it in those sections of Ontario where a shortage of farm labour existed.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—Nova Scotia		**1,000 00**
Expenditures		**119 88**
Lapsed	**$**	**880 12**

COMMENTS

Under the terms of P.C. 46/9150 of October 7, 1942, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $1,000, incurred by the Province of Nova Scotia, for recruiting and transporting farm labour during the harvest season.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—Quebec		**10,000 00**
Expenditures		**nil**
Lapsed	**$**	**10,000 00**

COMMENTS

Under the terms of P.C. 32/2814 of April 7, 1943, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $10,000 incurred by the Province of Quebec, for recruiting and transporting farm labour.

No claims were submitted by the Province prior to the close of 1942-43.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—Manitoba	**10,000 00**
Expenditures	**8,558 36**
Lapsed	**$ 1,441 64**

COMMENTS

Under the terms of P.C. 37/7359 of August 19, 1942, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $10,000, incurred by the Province of Manitoba, for recruiting and transporting farm labour during the harvest season.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—Saskatchewan	**25,000 00**
Expenditures	**21,439 95**
Lapsed	**$ 3,560 05**

COMMENTS

Under the terms of P.C. 37/7359 of August 19, 1942, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $25,000, incurred by the Province of Saskatchewan, for recruiting and transporting farm labour during the harvest season.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—Alberta	**25,000 00**
Expenditures	**10,092 61**
Lapsed	**$ 14,907 39**

COMMENTS

Under the terms of P.C. 7871 of September 3, 1942, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $25,000, incurred by the Province of Alberta, for recruiting and transporting farm labour during the harvest season.

Allotment: Assistance to the Provinces in connection with recruiting and transporting of farm labour during the present harvest season (1942)—British Columbia	**3,000 00**
Expenditures	**1,954 31**
Lapsed	**$ 1,045 69**

COMMENTS

Under the terms of P.C. 40/7829 of September 1, 1942, the Dominion agreed to pay 50 per cent of the costs up to a maximum contribution of $3,000, incurred by the Province of British Columbia for recruiting and transporting farm labour during the harvest season.

Allotment: Advertising to induce agricultural workers and others to engage in logging, lumbering and other bush work	**5,000 00**
Expenditures	**4,970 84**
Lapsed	**$ 29 16**

COMMENTS

P.C. 31/84 of January 6, 1943, provides that an amount not to exceed $5,000 be authorized to meet the costs of advertising to induce agricultural workers and others to engage in logging, lumbering and other bush work. Payments were to R. C. Smith and Son, Limited.

Allotment: British Columbia Security Commission—Removal of enemy aliens including Japanese Nationals and other persons of the Japanese race from the protected areas of British Columbia—Expenditures for transportation, administrative expenses, dependents' allowances and other expenditures incurred in carrying out the provisions of Orders in Council P.C. 1271 of February 17, 1942, P.C. 1348 of February 19, 1942, P.C. 1665 and 1666 of March 4, 1942	**4,575,000 00**
Expenditures	**4,328,103 99**
Lapsed	**$ 246,896 01**

COMMENTS

Under P.C. 1665, March 4, 1942, and P.C. 946, February 5, 1943, the British Columbia Security Commission was created and assigned duties and powers to plan, supervise and direct the evacuation from protected areas in British Columbia of all persons of the Japanese race, and provide for housing, feeding, care, employment and protection of such persons.

At the commencement of the fiscal year, details of estimates of expenditures totalling $3,000,000 were approved by Treasury Board; these details were according to the titles of primary allotments outlined below. Supplementary allotments for $1,575,000 were subsequently approved in total. During the year, however, the amounts shown in the estimates details could not be adhered to and transfers between several of the primaries were approved by the Minister.

	ADMINISTRATION	Primaries	Expenditures	Lapsed
	Communication Services	26,255 00	25,821 32	433 68
	Cost of Living Bonus	17,000 00	16,719 40	280 60
	Contributions to Unemployment Insurance Fund	2,000 00	1,675 18	324 82
	Equipment	49,495 00	41,362 87	8,132 13
	Lands and Buildings	220,000 00	213,455 10	6,544 90
	Light, Heat and Power	1,750 00	993 12	756 88
	Miscellaneous	39,705 00	17,039 45	22,665 55
	Printing and Stationery	19,500 00	18,105 92	1,394 08
	Professional and Special Services	11,400 00	11,333 22	66 78
	Rents	14,400 00	12,922 03	1,477 97
A	Salaries	264,000 00	258,138 76	5,861 24
	Supplies and Materials	18,500 00	18,050 55	449 45
B	Transportation and Travelling—Staff	36,065 00	34,495 94	1,569 06
	Wages	80,000 00	77,495 65	2,504 35
		800,070 00	*747,608 51*	*52,461 49*

	Primaries	Expenditures	Lapsed
MOVEMENT, PLACEMENT, HOUSING AND CARE OF JAPANESE			
C Assigned Pay	9,108 04	9,108 04	
Dependents' Allowances	92,000 00	86,153 28	5,846 72
Education	69,960 00	30,705 59	39,254 41
Equipment	277,000 00	276,662 37	337 63
Farm Settlement	12,500 00	6,769 78	5,730 22
Light, Heat and Power	30,500 00	30,098 52	401 48
Maintenance and Maintenance Allowance	255,000 00	239,799 08	15,200 92
Miscellaneous	20,450 00	14,973 99	5,476 01
Personal Services	74,020 00	64,371 47	9,648 53
Rents	107,000 00	104,892 45	2,107 55
Supplies and Materials	1,077,500 00	1,012,892 35	64,607 65
Transportation	482,500 00	460,908 49	21,591 51
Wages	1,267,391 96	1,243,160 07	24,231 89
	3,774,930 00	*3,580,496 48*	*194,434 52*
	$4,575,000 00	$4,328,103 99	$ 246,896 01

A B As of March 31, 1943, there were 118 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Andrews, W. (Aug. 31)	$2,700 00	$ 565 24
Arthur, L.	3,600 00	
Bannan, W. T. (July 31)	2,520 00	333 38
Boultbee, E. L.	7,250 00	2,809 05
Brown, M. L.	2,520 00	
Brown, R. C.	2,700 00	458 08
Burnett, J. M.	3,600 00	
Burns, J. S.	2,400 00	
Collins, G. E.	5,800 00	717 31
Cooke, E. Harvey (Feb. 28)	4,800 00	
Currie, D. M. (Nov. 30)	4,800 00	1,025 66
Dean, A. (Apr. 30)	3,900 00	
DesBrisay, F. E.	3,600 00	279 61
Eastwood, W. A.	4,200 00	
Emery, H. C. (Sept. 30)	2,400 00	
Francis, A.	6,000 00	
Gawthrop, J. T. (Apr. 30)	2,400 00	
Gibson, G. M.	3,600 00	
Graham, C. E. (Sept. 30)	4,800 00	922 44
Grauer, F. W. (Apr. 30)	2,640 00	
Harper, A. M. (Oct. 15)	3,600 00	
Hartley, Walter	3,600 00	475 94
Jenkins, J. H. (June 30)	3,000 00	
Kemp, W. F. (July 15)	2,400 00	559 74
Lang, B. E. (Oct. 31)	3,600 00	
Lister, J. N.	3,600 00	1,051 41
Lougheed, H. P.	3,000 00	
MacBrayne, W. A.	2,555 00	477 13
Mactavish, D.	3,000 00	
McNeil, C. G.	5,100 00	
Mellor, A. H. (June 15)	3,650 00	
Miller, S. M. (Nov. 23)	3,600 00	
Morrison, W. A. (May 31)	3,000 00	
Moryson, T.	3,600 00	
Norman, W. H. H. (Apr. 30)	2,400 00	
Pipher, G.	2,400 00	2,029 33
Russell, A. E.	3,000 00	1,005 69
Simmons, D. W.	2,700 00	
Skinner, F. G.	3,600 00	
Stevens, R. G.	2,400 00	
Swain, C. F.	3,000 00	
Torry, J. (Feb. 8)	3,600 00	
Trueman, G. E.	3,500 00	1,199 99
Tsai, A. (Feb. 28)	2,400 00	
Tyrwhitt, J. A. (Dec. 31)	3,600 00	311 49
Walker, M. H. (Oct. 15)	3,120 00	
West, J. A.	5,100 00	
Woodward, C. O. P. (Sept. 7)	2,400 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: D. C. Archibald, $545.99; Lyall Hodgins, $408.24; H. Kamitakahara, $383.76; F. J. Mead, $507.65; M. Moscrop, $604.16; J. A. Rose, $324.65; A. C. Taylor, $1,362.36; H. G. Weaver, $473.23; W. Wells, $408.51.

C The amount charged to assigned pay, $9,108.04, represents the disbursement of moneys received during the fiscal year 1941-42 from Japanese workers as a contribution toward the support of their dependents. The credit to the 1941-42 allotment is referred to on page 468 of the Auditor General's Report for the fiscal year ended March 31, 1942.

Payments of $5,000 or over were made as follows: Province of Alberta, $23,431.21; Arrow Kirk Coal Co., Ltd., $14,817.41; Associated Dairies Ltd., $11,598.18; Province of British Columbia, $15,007.16; B. C. Electric Railway Co., Ltd., $5,241.35; B. C. Telephone Company, $13,718.30; Begg Motor Co., Ltd., $11,954.62; Big Bend Lumber Co., Ltd., $88,929.51; Bloedel, Stewart and Welch Ltd., $29,879.26; British Pacific Building Ltd., $10,827.29; Brown Bros. Bakeries Ltd., $7,382.65; Burns Lumber and Coal Company, $36,422.87; Canada Roof Products Ltd., $18,663.14; Canadian National Railways, $77,285.04; Canadian Pacific Railway Co., $286,600.28; Canadian Robert Dollar Co., Ltd., $6,793.26; Canadian Western Lbr., Co., Ltd., $9,446.28; Coal Sellers Co., Limited, $6,650.13; Coast Foundry Co., Ltd., $36,639.26; Consolidated Truck Lines, $5,260.22; Crone Storage Co., Ltd., $9,298.10; Gallagher Transportation Ltd., $10,084.87; General Truck Sales Ltd., $5,168.84; Gordon and Belyea Ltd., $26,067.48; W. E. Graham, $25,431.55; Home Oil Distributors Ltd., $8,690.89; J. H. Hunter and Co., Ltd., $5,970.46; Industrial Timber Mills Ltd., $7,284.44; Kaslo Motor Transports, $12,092.15; Lucas Electric Co., $5,776.23; Marshall Wells (B.C.) Limited, $42,464.95; Marwell Construction Co., Ltd., $132,187.18; McLennan, McFeely and Prior Ltd., $8,900.76; McMillan Export Co., Ltd., $15,916.51; C. G. McMynn, $61,204.76; Metals Limited, $17,147.80; Nelson Machinery and Equipment, $10,904.17; New Denver and Silverton Meat Market, $17,035.08; North American Lumber and Supply Co. Ltd., $8,020.76; Northern Electric Co., Ltd., $5,728.37; Province of Ontario, $19,561.85; Pacific Meat Co., Ltd., $5,388.95; Perkins and Evans Lumber Co., $6,220.41; John Polonikoff, $6,154.02; Mrs. K. Popoff, $43,100.51; Popoff & Shorthouse, $14,207.45; W. W. Powell Co., Ltd., $7,986.50; Powell River Sales Co., Ltd., $6,380.83; A. T. Rae, $5,417; Restmore Manufacturing Co., Ltd., $14,558.02; Corporation of Slocan, $7,976; Salmo-Ymer Meat Market Ltd., $13,285.37; Shell Oil Co. of B.C. Ltd., $5,902.94; Sigurdson Millwork Co., Ltd., $21,470.52; Simmons Limited, $15,740.59; The Robert Simpson Company Ltd., $47,514.51; Slocan Garage, $8,098.21; Slocan Motor Freight, $6,669.18; Spuzzum Lumber Co., Ltd., $5,587.96; Tashme Store (B.C. Security Commission), $25,388.35; Tattrie & Greer, $24,473.69; Underwood, Elliott, Fisher Ltd., $9,644.05; Vancouver General Hospital, $8,189.09; City of Vancouver, $8,275.03; Vancouver Exhibition Association, $33,160.17; Waldie & Sons Ltd., $9,809.27; H. T. Webb, $5,414.79; Fred Welsh & Sons, $27,078.40; Willson Stationery Co., Ltd., $16,501.73; Wood Vallance Hardware Co., Ltd., $42,314.71.

A summary of expenditures by projects follows:—

Projects	Administration	Movement, Placement, Housing and Care of Japanese	Total
Vancouver Head Office	213,607 28	254,364 94	467,972 22
*Self-supporting Establishments	9,421 53	53,402 36	62,823 89
Greenwood	33,372 62	189,300 96	222,673 58
Hastings Park Clearing Station	228,804 24	373,010 58	601,814 82
Tashme	71,390 49	492,866 13	564,256 62
Kaslo	25,846 56	180,103 92	205,950 48
Lemon Creek	3,045 64	85,758 33	88,803 97
Alberta	12,213 00	123,709 12	135,922 12
Manitoba	15,078 49	55,766 29	70,844 78
New Denver	32,506 11	440,259 91	472,766 02
Ontario	40,659 33	37,048 47	77,707 80
British Columbia Road Camps	156 86	38,458 65	38,615 51
Sandon	19,575 86	180,551 62	200,127 48
Slocan	41,930 50	1,075,894 20	1,117,824 70
	$ 747,608 51	$3,580,495 48	$4,328,103 99

*The sites of the self-supporting establishments are Christina Lake, Bridge River Townsite, Lillooet, McGillivray Falls and Minto Townsite. These establishments were secured

by the British Columbia Security Commission for groups of Japanese who are self-supporting to the extent that they supply their own food, fuel, clothing and all maintenance repairs during occupancy.

Expenditures comprise transportation charges, rental of lands and buildings, wages and materials for repairs and alterations to buildings before occupancy of Japanese, electric power, taxes, etc.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Unemployment Insurance Investment Account—				
Bonds, Book Value after accounting for amortization..	38,524,333 28	19,159,966 72	87,937,422 24	107,301,788 80
Accrued Interest.....	226,636 00	226,636 00	1,070,289 38	1,070,289 38
	$38,750,969 28	$19,386,602 72	$89,007,711 62	$108,372,078 18

COMMENTS

This account records the transactions and book value of the investments of the Unemployment Insurance Commission in the securities issued, or guaranteed, by the Government. The par value of the bonds held as at March 31, 1943, was $104,848,000. For offsetting liability see under Insurance and Superannuation Funds on page H-43.

RECONCILIATION OF BOOK VALUE OF BONDS AS AT MARCH 31, 1943
WITH BOOK VALUE OF BONDS AS AT MARCH 31, 1942

	Bonds At Cost Price		Amortization		Book Value	
	Dr.	Cr.	Discount Dr.	Premiums Cr.	Dr.	Cr.
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Balance, March 31, 1942	38,543,677 51		13,610 82	32,955 05	38,524,333 28	
Bond Purchases	87,909,634 91				87,909,634 91	
Amortization Discount			27,787 33		27,787 33	
Amortization Premium				141,546 28		141,546 28
Sale of Bonds		7,173,920 03				7,173,920 03
Sale of Treasury Bills		11,844,500 41				11,844,500 41
	126,453,312 42	19,018,420 44	41,398 15	174,501 33	126,461,755 52	19,159,966 72
	19,018,420 44			41,398 15	19,159,966 72	
Balance, March 31, 1943	107,434,891 98			133,103 18	107,301,788 80	

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Unclaimed Cheques Suspense—Department of Labour	1,201 96	1,222 78	50 46	2,374 28
B	Fair Wages Suspense	281 57	54,284 28	54,233 86	331 99
C	Department of Labour Suspense		30,697 25	28,363 32	2,333 93
D	British Columbia Security Commission Suspense		32,003 21	16,258 04	15,745 17
E	War Savings Certificates Suspense—Department of Labour	3 00	323 00	326 00	
		$ 1,486 53	$ 118,530 52	$ 99,231 68	$ 20,785 37

COMMENTS

A All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

B Fair Wages Suspense represents the difference between wages paid and wages due employees of contractors on Government work established after investigation by officers of the Fair Wages and Conciliation Branch of the Department of Labour.

C Department of Labour Suspense represents various deductions from Departmental employees' salaries such as War Savings, Victory Loans, Superannuation Fund arrears, Unemployment Insurance including employers' portion, and Income Tax.

D This account records transactions re pay assigned by Japanese, who are employed on work projects undertaken by the Department of Mines and Resources, to their wives living in detention camps. The deductions from earnings are paid through facilities of the Commission. It also records advance payments of rent for housing accommodation occupied by Japanese, and cash deposits as security to ensure return of property in good condition. The credit balance as at March 31, 1943, consisted of $100 assigned pay and $15,645.17 advance payments of rent, etc.

E This account was merged with C during the year.

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[18] Government Annuities

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Government Annuities Account	$172,911,035 00	$ 28,026,895 28	$ 10,639,451 28	$190,298,479 00

COMMENTS

The Government Annuities Act, c. 7, R.S., provides that an account shall be kept, to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Receipts included premiums on immediate and deferred annuities amounting to $20,502,128.23, interest at four per cent amounting to $7,026,976.79 and an amount of $497,790.26 paid by the Government as shown on page H-9. Disbursements included vested annuity and commuted value payments and premiums returned amounting to $10,639,451.28. The actuarial value of outstanding annuity contracts on March 31, 1943, was $190,298,479.

[19] Insurance and Superannuation Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Unemployment Insurance Fund — Cash	5,213,277 40	89,639,438 61	89,213,711 11	5,639,004 90
Bonds and Accrued Interest	38,750,969 28	89,007,711 62	19,386,602 72	108,372,078 18
	$ 43,964,246 68	$178,647,150 23	$108,600,313 83	$114,011,083 08

COMMENTS

The balance of $114,011,083.08 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Dominion to the Unemployment Insurance Commission. Of this total, $108,372,078.18, representing investments in, and accrued interest to, March 31, 1943, on securities issued, or guaranteed, by the Government of Canada, is included as an asset in the Dominion Balance Sheet under Miscellaneous Current Accounts, page H-40.

Details of Receipts and Disbursements are as follows:

RECEIPTS

Contributions: Employers and Employees—		
Stamps	30,540,442 61	
Meter Impressions	13,645,258 63	
Bulk Payments	13,375,941 24	
Miscellaneous	683 92	
Penalties and Costs	638 11	
		57,562,964 51
Contributions—Dominion Government (see page H—17)		11,487,057 90
Contributions—Refundable to unlocated persons		53 15
Sale of Investment Securities		19,004,104 91
Interest on Investment Securities collected on due dates and sales		1,585,258 14
		$89,639,438 61

DISBURSEMENTS

Investment Securities—		
Principal	87,909,634 91	
Accrued interest at purchase dates	460,388 48	
		88,370,023 39
Payments of benefits		716,012 75
Refunds of Contributions		127,674 97
		$89,213,711 11

1942-43

PUBLIC ACCOUNTS

PART II
I

LEGISLATION

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

LEGISLATION

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	$2,518,807 63	Ordinary	$ 17,225 26

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	(Dr.) $ 550 32

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page I—14.

REVENUES

Summary

THE SENATE

	1942–43	1941–42
Ordinary Revenue—		
Privileges, Licences and Permits	15,557 49	11,785 72
Services and Service Fees	353 27	261 01
Refunds of Expenditure		90 00
	$ 15,910 76	$ 12,136 73

Details

Ordinary Revenue—		
Privileges, Licences and Permits:		
Fees on Private Bills	16,621 17	
Less—Fees on Private Bills Refunded	1,063 68	15,557 49
Services and Service Fees		353 27
		$ 15,910 76

Certified correct.

L. C. MOYER,
Clerk of the Senate.

HOUSE OF COMMONS

Ordinary Revenue—	1942–43	1941–42
Privileges, Licences and Permits	1,300 00	1,735 00
Refunds of Expenditure	14 50	
	$ 1,314 50	$ 1,735 00

Certified correct.

ARTHUR BEAUCHESNE,
Clerk of the House of Commons.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942–43 Appropriations	1942–43 Expenditures	1941–42 Expenditures
Annual Appropriation Acts	1,276,976 00	1,212,841 15	1,068,924 51
Continuing Statutory Provisions	1,291,996 42	1,291,996 42	867,487 02
Transferred from annual appropriations of the Department of Finance	13,970 06	13,970 06	14,853 02
Total	$2,582,942 48	$2,518,807 63	$1,951,264 55

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		THE SENATE			
		The Speaker of the Senate—			
I–6	Stat.	Salary—Senate and House of Commons Act, c. 147, R.S.	5,370 97	5,370 97	
I–6	Stat.	Motor Car Allowance—Appropriation Act No. 5, c. 61, 1931.	895 12	895 12	
I–6	112	Allowance in lieu of Residence	3,000 00	2,685 48	314 52
		Members of the Senate—			
I–7	Stat.	Indemnity to Senators and Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.	322,839 25	322,839 25	
I–7	461	Payment of the full sessional indemnity for the Session of 1942 to Members of the Senate for days lost through absence due to public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct	12,000 00	10,790 00	1,210 00
I–7	462	Payment to each Member of the Senate who attended the first part of the present Session which commenced on Jan. 22, 1942, and ended on March 27, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between			

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess..	3,500 00	3,114 40	385 60
I–7	113	General Administration	212,380 00	209,118 67	3,261 33
			559,985 34	*554,813 89*	*5,171 45*
		HOUSE OF COMMONS			
		The Speaker of the House of Commons—			
I–8	Stat.	Salary — Senate and House of Commons Act, c. 147, R.S.	6,000 00	6,000 00	
I–8	Stat.	Motor Car Allowance—Appropriation Act No. 5, c. 61, 1931....	1,000 00	1,000 00	
I–8	114	Allowance in lieu of Residence...	3,000 00	3,000 00	
		The Deputy Speaker of the House of Commons—			
I–8	Stat.	Salary — Senate and House of Commons Act, c. 147, R.S.	2,434 69	2,434 69	
I–9	115	Allowance in lieu of Apartments..	1,500 00	913 01	586 99
		Members of the House of Commons—			
I–9	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition—Senate and House of Commons Act, c. 147, R.S.	936,055 00	936,055 00	
I–9	Stat.	Motor Car Allowance, Leader of the Opposition — Appropriation Act, No. 5, c. 61, 1931.....	2,000 00	2,000 00	
I–9	Stat.	Travelling Allowances to Members — Senate and House of Commons Act, c. 147, R.S.	13,021 43	13,021 43	
I–9	463	Full sessional indemnity to Members of the House of Commons —days lost through absence caused by illness, official public business, or on account of death during the present Session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct	15,000 00	12,475 00	2,525 00

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
I–10	464	Payment to each Member of the House of Commons who attended the first part of the present session which commenced on Jan. 22, 1942, and ended on March 27, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess....	7,000 00	6,459 73	540 27
I–10	116, 417, 424	General Administration — Estimates of the Clerk	528,550 24	497,115 70	31,434 54
I–11	465	General Administration — Estimates of the Clerk to provide for Expenses of the Special Committee on War Expenditures and to authorize expense allowances to Members during the adjournment of the present Session at the rate of $15 per day for days spent at Ottawa for purposes of the Committee and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons or any amendment thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct	30,000 00	26,691 03	3,308 97
I–12	117, 417, 425	Estimates of the Sergeant-at-Arms	316,420 13	314.537 02	1,883 11
I–12	118	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00	2,000 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SUPERANNUATION AND RETIREMENT BENEFITS			
I–12	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	1,380 00	1,380 00	
			1,865,361 49	*1,825,082 61*	*40,278 88*
		GENERAL			
I–13	119 417	Printing of Parliament, including salaries of staff of the Joint Distribution Office	75,059 04	60,608 12	14,450 92
		LIBRARY OF PARLIAMENT			
I–13	120	General Administration	80,825 00	76,533 11	4,291 89
		PENSIONS AND OTHER BENEFITS			
I–14	Stat.	Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941	999 96	999 96	
I–14	121	Pension to the unmarried sister of the late Col. Harry Baker, M.P.	700 00	758 29	—58 29
		GENERAL			
I–14	67	Unforeseen Expenses $80,000; transfer	11 65	11 65	
		Total Ordinary	$2,582,942 48	$2,518,807 63	$ 64,134 85

THE SENATE

Salary of the Speaker of the Senate—Senate and House of Commons Act, c. 147, R.S. ..... **$ 5,370 97**

COMMENTS

Salary of $4,225.81, April 1 to December 14, 1942, was paid to the Honourable G. Parent; and salary of $1,145.16, January 23 to March 31, 1943, was paid to the Honourable Thomas Vien.

Motor Car Allowance, Speaker of the Senate—Appropriation Act No. 5, c. 61, 1931 ..... **$ 895 12**

COMMENTS

Motor Car Allowance of $704.27, April 1 to December 14, 1942, was paid to the Honourable G. Parent; and $190.85, January 23 to March 31, 1943, was paid to the Honourable Thomas Vien.

Vote 112 Allowance in lieu of residence to the Speaker of the Senate .. **3,000 00**
Expenditures **2,685 48**

Lapsed ..... **$ 314 52**

COMMENTS

Allowance in lieu of residence ($2,112.90) April 1 to December 14, 1942, was paid to the Honourable G. Parent; and ($572.58) January 23 to March 31, 1943, was paid to the Honourable Thomas Vien.

Indemnity to Senators and Transportation Expenses—Senate and House of Commons Act, c. 147, R.S. ..... **$ 322,839 25**

COMMENTS

Nineteenth Parliament, Third Session, January 22, 1942, to January 27, 1943—Indemnities, $214,680 and Transportation Expenses, $327; Fourth Session, beginning January 28, 1943—payments on account of Indemnities, $103,415, and Transportation Expenses, $4,417.25 (balance paid in 1943-44).

Vote 461 Payment of the full sessional indemnity for the session of 1942 to Members of the Senate for days lost through absence due to public business, by illness, or on account of death.

Payments to be made as the Treasury Board may direct	**12,000 00**
Expenditures	**10,790 00**
Lapsed	**$ 1,210 00**

COMMENTS

Payments were made to the following: Hon. P. E. Blondin, $225; Hon. Thos. Cantley, $275; Hon. W. H. Dennis, $375; Hon. W. D. Euler, $175; Hon. H. J. Logan, $175; Hon. R. H. Pope, $525; widow of the Hon. J. H. Rainville, $2,420; legal representative of the Hon. E. N. Rhodes, $4,000; widow of the Hon. W. H. Sharpe, $2,620.

Vote 462 Payment to each Member of the Senate who attended the first part of the present Session which commenced on January 22, 1942, and ended on March 27, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or, in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess

	3,500 00
Expenditures	**3,114 40**
Lapsed	**$ 385 60**

Vote 113 General Administration **212,380 00**

Expenditures	**209,118 67**
Lapsed	**$ 3,261 33**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	171,480 00	178,380 00	178,127 38
B Allowances	2,400 00	1,800 00	1,687 10
C Cost of Living Bonus	10,000 00	11,300 00	11,221 20
D Printing and Stationery	9,000 00	4,500 00	3,985 06
E Newspapers and Periodicals	2,500 00	2,500 00	2,312 57
F Postage and Carriage of Mails	1,000 00	1,000 00	801 90
G Debates, King's Printer	8,000 00	6,700 00	5,866 90
H General Expense	8,000 00	6,200 00	5,116 56
	$ 212,380 00	$ 212,380 00	$ 209,118 67

COMMENTS

A B As of March 31, 1943, there were 136 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): L. C. Moyer, Clerk of the Senate, $7,500; H. V. Attfield, $3,120, allowance as Speaker's Private Secretary, $537.10; F. Berryman, $3,480; L. de Montigny, $4,740; H. H. Emerson, $3,480; L. P. Gauthier, $5,100; D. J. Halpin, $4,620; A. H. Hinds, $4,440, allowance as Private Secretary to the Leader of the Government in the Senate, $550; B. P. Lake, $3,480; C. H. Larose, $2,520; Paul LaRocque, $3,120; J. F. MacNeill, $6,000; W. D. Perkins, $2,400; J. O. A. Roy, $3,420; A. R. Thompson, $4,140, allowance in lieu of residence, $600; N. M. Wood, $2,520.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons—Senate and House of Commons Act, c. 147, R.S. ..... **$ 6,000 00**

COMMENTS

Salary was paid to the Honourable J. A. Glen.

Motor Car Allowance, Speaker of the House of Commons—Appropriation Act, No. 5, c. 61, 1931 ..... **$ 1,000 00**

COMMENTS

Motor Car Allowance was paid to the Honourable J. A. Glen.

Vote 114 Allowance in lieu of residence to the Speaker of the House of Commons **3,000 00**

Expenditures ..... **$ 3,000 00**

COMMENTS

Allowance was paid to the Honourable J. A. Glen.

Salary of the Deputy Speaker of the House of Commons—Senate and House of Commons Act, c. 147, R.S. ..... **$ 2,434 69**

COMMENTS

Payments were made as follows: Thomas Vien, April 1 to October 5, $2,053.74, J. Bradette, February 25 to March 31, $380.95.

Vote 115	**Allowance in lieu of apartments to the Deputy Speaker of the House of Commons**	**1,500 00**
	Expenditures	**913 01**
	Lapsed	**$ 586 99**

COMMENTS

Payments were made as follows: Thomas Vien, April 1 to October 5, $770.16, J. Bradette, February 25 to March 31, $142.85.

Indemnity to members, including additional Indemnity to the Leader of the Opposition—Senate and House of Commons Act, c. 147, R.S. ....$ 936,055 00

COMMENTS

Indemnity was paid as follows: Nineteenth Parliament—Third Session, January 22, 1942, to January 27, 1943, $629.585 (balance of $335,085 was paid in 1941-42); Fourth Session beginning January 27, 1943, payments on account, $296,470 (balance paid in 1943-44). Additional Indemnity of $10,000 was paid to the person occupying the position of Leader of the Opposition, payments being made as follows: Hon. R. B. Hanson, April 1 to January 27, $8,225.77, and Mr. Gordon Graydon, January 28 to March 31, $1,774.23.

Motor Car Allowance, Leader of the Opposition—Appropriation Act, No. 5, c. 61, 1931.....$ 2,000 00

COMMENTS

Payments were made as follows: Hon. R. B. Hanson, April 1 to January 27, $1,645.09, Mr. Gordon Graydon, January 28 to March 31, $354.91.

Travelling allowances to members—Senate and House of Commons Act, c. 147, R.S. .....$ 13,021 43

COMMENTS

Allowances were paid as follows: Nineteenth Parliament—Third Session, $241.13; Fourth Session, $12,780.30.

Vote 463	**Full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present Session—notwithstanding anything to the contrary in chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons or any amendment thereto. Payments to be made as the Treasury Board may direct**	**15,000 00**
	Expenditures	**12,475 00**
	Lapsed	**$ 2,525 00**

COMMENTS

Indemnities were paid to the following: L. O. Breithaupt, $675; J. E. A. Dubuc, $800; A. Goulet, $225; F. G. Hoblitzell, $225; N. Jaques, $4,000; J. J. Kinley, $325; E. Lacroix, $25; H. Leader, $1,000; G. G. McGeer, $525; Hon. H. Mitchell, $325; M. Raymond, $50; G. Ross, $50; A. Slaght, $50; W. J. Ward, $200; the widow of the late J. S. Woodsworth, $4,000.

Vote 464 Payment to each Member of the House of Commons who attended the first part of the present Session which commenced on January 22, 1942, and ended on March 27, 1942, of an amount representing the actual transportation and living expenses of such member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on March 27, 1942, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or in case any such member did not return to his place of residence during the said recess, an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess 7,000 00

Expenditures 6,459 73

Lapsed ..... $ 540 27

Vote 116 General Administration—Estimates of the Clerk 494,895 00
Vote 424 (Further Supplementary Estimates) 30,000 00
Vote 417 Cost of Living Bonus Supplement 3,655 24

528,550 24

Expenditures 497,115 70

Lapsed ..... $ 31,434 54

		Estimates details	Allotments authorized	Expenditures
	Permanent Salaries	179,275 00	152,175 91	141,758 22
	Temporary clerical, secretarial and stenographic staff employed continuously	33,000 00	47,000 00	46,990 00
	Temporary sessional staff	25,000 00	25,000 00	24,970 23
	Stenographers	114,000 00	120,605 19	120,236 41
	Amanuenses	20,000 00	26,244 81	26,244 71
A	Total Salaries	371,275 00	371,025 91	360,199 57
B	Cost of Living Bonus	14,000 00	17,655 24	17,655 24
C	Allowances	2,300 00	2,300 00	1,499 92
D	Stationery	34,000 00	34,000 00	27,398 80
E	Purchase of 350 copies of Canadian Annual Review	2,340 00	2,340 00	
F	Postage, Telegrams and Telephones	2,500 00	2,500 00	1,422 88
G	Newspapers and Advertising	3,800 00	3,800 00	3,772 95
H	Expenses of Committees	10,000 00	10,000 00	2,417 70
I	Publishing Debates	77,330 00	77,330 00	77,330 00
J	Transportation of Mails	1,550 00	1,799 09	1,799 09
K	Sundries	5,800 00	5,800 00	3,619 55
		$ 524,895 00	$ 528,550 24	$ 497,115 70

COMMENTS

A As of March 31, 1943, there were 238 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets):—

	Salary rate
Beauchesne, A. Clerk of the House of Commons	$7,500 00
Arsenault, R.	3,960 00
Ayotte, D. O.	3,000 00
Bell, R. A.	3,960 00
Benoit, H.	3,000 00
Boulet, L.	3,180 00
Boyce, C. W.	4,620 00
Boyce, I. A.	2,400 00
Buskard, W. W.	3,360 00
Butt, D. R.	3,000 00
Charpentier, F.	4,320 00
Clinton, W. J.	3,000 00
Doyle, J. P.	2,520 00
Dun, T. J.	4,620 00
Empringham, C. L.	3,480 00
Featherston, E. L.	3,480 00
Fraser, A. A.	4,620 00
Galbraith, F. W. S.	3,960 00
Hill, L. C.	2,880 00
Hill, W.	2,520 00
Howe, J.	3,240 00
Hubbard, T. S.	3,480 00
Kearns, L. A.	2,400 00
Lalonde, W. F. A.	2,640 00
Mackay, J. H.	4,140 00
Montgomery, T. R.	3,960 00
Oliver, H.	3,480 00
Ollivier, P. M.	4,620 00
Playle, G. H.	3,480 00
Price, N. L.	2,400 00
Schryburt, F.	3,000 00
Shelton, P. H.	3,120 00
Sherwood, H. C.	3,360 00
Smith, J. H. (Jan. 31)	3,480 00
Smith, V. A.	2,400 00
Whitman, R. A.	3,000 00
Young, E. C.	4,620 00

C Allowances of $600 per annum each were authorized for the Secretaries of the Speaker and the Deputy Speaker, $600 for the Sergeant-at-Arms in lieu of residence and $500 for the Acting Deputy Sergeant-at-Arms. The allowance for the Secretary of the Speaker was paid to Y. Kipp, $600. The allowance for the Secretary of the Deputy Speaker was paid to M. Darveau, April 1 to October 31, $350; J. Bradette, March 1 to March 31, $50. The allowance for the Acting Deputy Sergeant-at-Arms was paid to J. Laundy, $499.92. The allowance for the Sergeant-at-Arms in lieu of residence lapsed owing to the absence of M. F. Gregg, on active service.

Vote 465 General Administration—Estimates of the Clerk to provide for expenses of the Special Committee on War Expenditures and to authorize expense allowances to Members during the adjournment of the present Session at the rate of $15 per day for days spent at Ottawa for purposes of the Committee and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendments thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct **30,000 00**

Expenditures **26,691 03**

Lapsed ..... **$ 3,308 97**

COMMENTS

Payments were made as follows: expense allowance of $15 per day to members, $16,950; committee clerks, $9,202.31; sundry expenses, $538.72.

Vote 117 Estimates of the Sergeant-at-Arms	**292,976 00**
Vote 425 (Further Supplementary Estimates)	**13,200 00**
Vote 417 Cost of Living Bonus Supplement	**10,244 13**
	316,420 13
Expenditures	**314,537 02**
Lapsed	**$ 1,883 11**

		Estimates details	Allotments authorized	Expenditures
	Permanent Salaries	53,776 00	65,876 00	65,866 43
	Temporary Assistance:—			
	Pages	5,700 00	5,700 00	5,693 50
	Sessional and extra messengers, protective service, etc.	77,500 00	59,825 07	59,825 07
	Charwomen	31,500 00	32,774 93	32,616 00
	Servants	78,500 00	77,000 00	76,957 58
A	Total Salaries	246,976 00	241,176 00	240,958 58
B	Cost of Living Bonus	22,000 00	32,244 13	32,244 13
C	Joint Parliamentary Restaurant	19,400 00	25,200 00	25,052 31
D	Tradesmen and Others	15,500 00	15,500 00	15,490 60
E	Housekeeper's Contingencies	500 00	500 00	341 98
F	Transportation: motor services and messenger service between the House and Government Printing Bureau, etc.	800 00	800 00	449 42
G	Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.)	1,000 00	1,000 00	
		$ 306,176 00	$ 316,420 13	$ 314,537 02

COMMENTS

A As of March 31, 1943, there were 294 employees paid from these votes. There were no employees receiving annual salaries of $2,400 or over.

Vote 118 Subscription to publications of the Empire Parliamentary Association to be distributed to members of the House of Commons	**2,000 00**
Expenditures	**$ 2,000 00**

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	**$ 1,380 00**

GENERAL

Vote 119 Printing of Parliament, including salaries of staff of the Joint Distribution Office	**75,000 00**
Vote 417 Cost of Living Bonus Supplement	**59 04**
	75,059 04
Expenditures	**60,608 12**
Lapsed	**$ 14,450 92**

		Estimates details	Allotments authorized	Expenditures
	Permanent Salaries	7,200 00	7,200 00	5,790 00
	Temporary Assistance	2,575 00	2,575 00	965 00
A	Total Salaries	9,775 00	9,775 00	6,755 00
B	Cost of Living Bonus	430 00	519 04	489 04
C	Printing, Printing Paper and Binding	64,795 00	64,795 00	53,364 08
		$ 75,000 00	$ 75,059 04	$ 60,608 12

COMMENTS

A As of March 31, 1943, there were 5 employees paid from this vote. There were no employees receiving annual salaries of $2,400 or over.

C All accounts for printing were paid to the King's Printer.

LIBRARY OF PARLIAMENT

Vote 120 Library of Parliament—General Administration	**80,825 00**
Expenditures	**76,533 11**
Lapsed	**$ 4,291 89**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	61,505 00	58,980 00	56,503 37
B	Cost of Living Bonus	2,170 00	2,170 00	1,660 67
C	Books—for the General Library including binding	13,000 00	13,650 00	13,428 66
D	Books—for the Library of American History	1,000 00	1,000 00	829 15
E	Cost of Printing Reports	1,000 00	1,000 00	673 41
F	Printing and Stationery	1,000 00	1,000 00	827 64
G	Sundries	1,150 00	3,025 00	2,610 21
		$ 80,825 00	$ 80,825 00	$ 76,533 11

COMMENTS

A As of March 31, 1943, there were 16 permanent and 8 temporary employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: F. Desrochers, General Librarian of Parliament, $6,000; E. Bilodeau, $4,140; J. C. Brown, $2,400; F. A. Hardy, $4,140; T. E. Monette, $2,400; J. Tarte, $3,720; H. D. Throop, $3,000.

C Payments in excess of $1,000 for books, including binding, were made to the following: Edw. G. Allen and Son Ltd., London, Eng., $1,451.63; James Hope and Sons, Ottawa, $1,527.89; the King's Printer, $2,428.65.

G Payments for sundries included an item of $1,875 for War Risk Insurance paid to the Receiver General.

PENSIONS AND OTHER BENEFITS

Annuity to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenzie Bowell, Appropriation Act No. 4, c. 32, 1941 ..... $ 999 96

Vote 121 Pension to the unmarried sister of the late Col. Harry Baker, M.P. 700 00
Expenditures 758 29

Overexpenditure ..... $ 58 29

COMMENT

A pension certificate for the previous fiscal year was presented and cashed in the current year. The lapsed balance in the relative vote for 1941-42 was $58.35.

GENERAL

Vote 67 Unforeseen Expenses, $80,000; transfer 11 65
Expenditures ..... $ 11 65

COMMENT

Expenditure in connection with the visit of His Majesty, the King of Yugoslavia.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A War Savings Certificates Suspense				
The Senate	268 00	1,608 00	1,864 00	12 00
House of Commons	196 00	9,965 50	10,066 50	95 00
Library of Parliament	3 00	153 00	64 00	92 00
B Victory Loan Instalment Suspense				
House of Commons	282 32	8,761 17	9,043 49	
	$ 749 32	$ 20,487 67	$ 21,037 99	$ 199 00

COMMENTS

A Deductions from the salaries of those employees who are not paid by Central Pay Office are deposited in these accounts and cheques in favour of the Bank of Canada are drawn against them as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

B Deductions from the salaries of those employees who are not paid by Central Pay Office are deposited in this account and cheques in favour of the Receiver General are drawn against them as bonds become fully subscribed.

1942-43

PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF MINES AND RESOURCES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	10,428,160 69	Ordinary	1,105,910 46
Special	168,073 71	Special Receipts	71,119 33
War	6,277,292 13		1,177,029 79
Write Down of Assets	42,058 24	[11] Non-Active Accounts:	
		Miscellaneous Investments	42,058 24
	$16,915,584 77		$1,219,088 03

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts (Cr.)	17,584 89	[21] Contingent and Special Funds	86,296 74
		[20] Trust Funds	416,672 17
(Cr.)$	17,584 89	$	502,968 91

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page J-67.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Tax Revenue:		
A Fur Export Tax	102,367 16	103,736 39
Non-Tax Revenue:		
B Privileges, Licences and Permits	380,727 94	447,198 84
C Proceeds from Sales	314,911 91	123,461 47
D Services and Service Fees	164,666 71	219,019 60
E Refunds of Expenditure	122,304 75	108,181 69
F Miscellaneous	20,931 99	25,337 83
Total Ordinary	1,105,910 46	1,026,935 82
Special Receipts		
G War Appropriation Acts	71,119 33	38,120 71
	1,177,029 79	1,065,056 53
Non-Active Accounts—Miscellaneous Investments, etc.		
H Seed Grain and Relief Advance (Write-down)	42,058 24	58,407 84
Grand Total	$1,219,088 03	$1,123,464 37

Summary of Revenues by Branches

Branch	1942-43	1941-42
Mines and Geology	23,525 92	9,191 62
Lands, Parks and Forests	873,306 77	793,064 99
Surveys and Engineering	174,021 32	177,237 25
Indian Affairs	18,750 30	16,567 45
Immigration	87,425 48	68,995 22
	$1,177,029 79	$1,065,056 53

Details

Ordinary Revenue—

A Fur Export Tax:

Lands, Parks and Forests Branch—

Tax on furs exported from Northwest Territories 102,367 16

B Privileges, Licences and Permits:

Mines and Geology Branch—

Royalty from licence under Patent, $2,721.34; permits and licences issued under the Explosives Act, $2,060.25; sundry, $10 ..... 4,791 59

Lands, Parks and Forests Branch—

Canadian National parks: Transient motor licences, $45,517.65; rents, $25,599.06; timber permits, $21,048.88; golf fees, $9,879.50; camping permits, $6,007; miscellaneous permits, $5,016.95; miscellaneous business licences, $4,858.50; timber dues, $3,739.50; yearly motor licences, $3,531.83; livery licences, $3,356.86; fishing licences, $1,235.25; hotel, rooming and boarding house licences, $1,195; sundry, $4,450.02: total, $135,436.

Yukon Territory: Royalty on placer gold, $39,536.80; placer mining fees, $30,366; timber dues, $7,464.23; rent of land, and fees, $5,419.62; quartz mining fees, $2,937.79; hydraulic leases, $2,390; sundry, $894.96: total, $89,009.40.

Northwest Territories: Quartz royalties, $24,565.48; timber dues, $12,024.35; miscellaneous business licences, $5,893.50; quartz mining fees, $5,752.80; miners' licences, $4,678.15; game licences, $3,338.07; rent of land, and fees, $2,327.35; quartz mining leases, $1,222.50; sundry, $2,488.66: total, $62,290.86.

Forest Service: Timber permits and dues, $57,496.67; sundry, $26.41: total, $57,523.08.

Ordnance Lands: Rent of land, and fees, $10,739.65; sundry, $336.05: total, $11,075.70.

Public Lands: Rent of land, and fees, $3,655.14; timber berths and dues, $2,253.30; sundry, $750.90: total, $6,659.34.

Migratory Birds: Sundry, $46 ..... 362,040 38

Surveys and Engineering Branch—

Water power leases, $12,513.45; sundry, $81.79 ..... 12,595 24

Indian Affairs Branch—

Rental collections 803 73

Immigration Branch—

Permits under Immigration Act, Chinese Immigration revenue, registration of leave certificates and substitutional certificates 497 00

C Proceeds from Sales:

Mines and Geology Branch—

Equipment, supplies and publications 3,317 47

Ordinary Revenue—*Continued*

C Proceeds from Sales—*Concluded*

Lands, Parks and Forests Branch—	
Canadian National Parks: Sale of power plant, $247,849.57; buffalo products, $1,198.47; salvaged equipment and supplies, $1,156.70; sundry, $1,628.65: total, $251,833.39.	
Northwest Territories: Reindeer products, $3,469.70; salvaged equipment, and supplies, $1,572.42; fur, $1,491.69; sundry, $737.93: total, $7,271.74.	
Ordnance Lands: Land, $4,433.85; sundry, $1: total, $4,434.85.	
Public Lands, $1,166.81; Forest Service, $451.89; Yukon Territory, $225.50; Migratory Birds, $20	265,404 18
Surveys and Engineering Branch—	
Survey maps, $22,227.19; hydrographic charts, $14,530.16; publications, $106.45; equipment, $3,035.70	39,899 50
Indian Affairs Branch—	
Sale of equipment, grain, live stock and supplies	6,026 97
Immigration Branch—	
Equipment, publications	263 79
D Services and Service Fees	
Mines and Geology Branch—	
Hardening and treatment of steel, etc., $1,880.44; assays and analyses, $552.45	2,432 89
Lands, Parks and Forests Branch—	
Canadian National Parks: Electricity, $37,759.84; bathhouse receipts, $29,910.30; water rates, $24,934.54; telephone, $17,808.54; garbage, $7,478.19; sewer, $7,152.53; rent of equipment, $3,753.20; sundry, $739.52; total, $129,536.66.	
Forest Service: $686.83.	
Public Lands: $1.10	130,224 59
Surveys and Engineering Branch—	
Provincial contributions towards cost of water power investigations, $30,340; sundry, $500	30,840 00
Indian Affairs Branch—	
Hospital and schools fees	1,169 23
E Refunds of Expenditure:	
Mines and Geology Branch	206 97
Lands, Parks and Forests Branch—	
Canadian National Parks, $2,971.97; Yukon Territory, $1,878.29; Northwest Territories, $377.76; Forest Service, $39.28; Migratory Birds: $3.30	5,270 60
Surveys and Engineering Branch—	
Water power development, Province of Manitoba, $89,721.51; sundry, $963.57	90,685 08
Indian Affairs Branch—	
Gas and oil drums returned, provincial gasoline tax rebates and share of road costs, etc.	9,388 22
Immigration Branch	16,753 88
F Miscellaneous:	
Mines and Geology Branch—	
Fines and forfeitures, $785; sundry collections, $6.26	791 26
Lands, Parks and Forests Branch—	
Canadian National Parks: Fines and forfeitures, $1,784.71; sundry, $1,036.02; total, $2,820.73.	
Northwest Territories: Succession duties, court fees and unclaimed estates, $1,927.16; fines and forfeitures, $1,134.85; total, $3,062.01.	
Yukon Territory, $396.32; Migratory Birds, $374.50	6,653 56

Ordinary Revenue—*Concluded*	
F Miscellaneous—*Concluded*	
Surveys and Engineering Branch	1 50
Indian Affairs Branch—	
Unclaimed interest on special trust accounts	1,362 15
Immigration Branch—	
Fines and forfeitures	12,123 52
Total Ordinary	1,105,910 46
Special Receipts—	
G War Appropriation Acts:	
Mines and Geology Branch	11,985 74
Lands, Parks and Forests Branch	1,346 30
Immigration Branch	57,787 29
	1,177,029 79
Non-Active Accounts—Miscellaneous Investments, etc.	
H Seed Grain and Relief Advance (Write-down)	42,058 24
Grand Total	$1,219,088 03

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

COMMENTS

A The tax on furs exported from the Northwest Territories is collected under authority of an ordinance established by the Commissioner in Council in accordance with section 10 of the Northwest Territories Act.

B Revenue of $2,060.25 was derived from the issue of permits for the importation of explosives, magazine and factory licences collected in accordance with regulations established by the Governor in Council under authority of section 5 of the Explosives Act; royalty of $2,721.34 was received in accordance with the terms of licence issued under Patent as authorized by the Commissioner of Patents under section 46 of the Patent Act.

The various charges for licences and permits in the National Parks, totalling $135,436, are established by the Governor in Council, or the Minister, under authority of the National Parks Act. The charges for licences, etc., in the Northwest Territories amounted to $62,290.86 and in the Yukon Territory, $89,009.40, and are established under the authorities of the Dominion Lands Act, The Northwest Territories Act, The Yukon Quartz Mining Act, The Yukon Placer Mining Act, The Quartz Mining Claim and other regulations. In the Forest Service, timber permits and dues totalled $57,496.67.

The revenue from water power leases of $12,513.45 is derived from licences for water power developments issued under authority of the Dominion Water Power Act.

C Included under this heading are the proceeds of the sale of the power plant at Banff at a price of $247,849.57. Sales of ordnance and public lands are made under authority of departmental regulations established by the Governor in Council in accordance with the provisions of the Dominion Lands Act, The Public Lands Grants Act, or the Ordnance and Admiralty Lands Act.

The price scale for maps and plans, the sales of which totalled $22,227.19, are set by the Governor in Council under authority of the Dominion Land Surveys Act, section 6, and in some cases of map sales, by Ministerial ruling. Fees for hydrographic charts amounting to $14,530.16 are set by departmental authority; distribution is also made by the Department and not by the King's Printer.

D Revenue collected from assays, analyses and various treatments of ore, etc. These fees are set by departmental authority.

Service charges and service fees for the National Parks totalled $129,536.66 and are established under authority of the National Parks Act. They relate primarily to municipal and public utility services in the park townsites. The fees for tests in the Forest Service are approved by the Minister.

The Dominion receives contributions from the Provinces towards the cost of water power investigations; the amounts received during this fiscal year are as follows: Alberta, $2,000; British Columbia, $5,000; Manitoba, $2,000; Nova Scotia, $3,340; Ontario, $8,500; Quebec, $7,500; Saskatchewan, $2,000.

Fees collected from white patients in Indian hospitals and from white children attending Indian day schools totalled $1,169.23.

E The refunds with respect to transfer of water power developments to the Province of Manitoba are classified as follows: Capital charges due January 1, 1943: Lac Seul, $22,766.93; Lake of the Woods, $43,420.63. Operating charges for calendar year 1942: Lac Seul, $17,387.49; Lake of the Woods, $6,146.46. These refunds are collected under the authority of the Manitoba Resources Act, chapter 29 of the Statutes of 1930, and represent the amortization of, and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul and the portion of the expense of this storage paid yearly from the Departmental votes which are chargeable to water power in Manitoba.

G According to the terms of agreements, repayments of loans were received from the following companies: Chromite Limited, Montreal, Quebec, $4,898.98; R. T. Gilman, Madoc, Ontario, $5,028.06; Orford Mining Company Limited, Sherbrooke, Quebec, $771.58; Reliance Fluorspar Mining Syndicate Limited, Madoc, Ontario, $1,287.12. These companies have received loans from the Dominion to assist them in the production of strategic minerals. For standing of loans see Mines and Geology Branch War expenditures under details of item for Strategic Minerals—Exploration and Development Work.

A grant of $20,000 was made in 1941-42 to the Yukon Council for construction of a road and bridge in the Haggart Creek-Dublin Gulch area of Mayo District, Y.T., and the amount of $1,346.30 was not required and therefore returned to the Receiver General.

Practically all of the amount of $57,787.29 shown under Immigration Branch consists of repayments of advances made to Canadian Nationals outside of Canada.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	11,439,838 00	10,318,585 37	10,861,667 67
Continuing Statutory Provisions	319,707 27	319,707 27	338,456 93
Transferred from annual appropriations of the Department of Finance			4,584 93
	11,759,545 27	10,638,292 64	11,204,709 53
Allotted from the War Appropriation	8,445,407 04	6,277,292 13	759,065 52
Total	$20,204,952 31	$16,915,584 77	$11,963,775 05

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
J–12	Stat.	Salary of Minister, Mines and Resources Act, c. 33, 1936	10,000 00	10,000 00	
J–12	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
J–12	122	Departmental Administration	151,088 00	143,567 13	7,520 87

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		MINES AND GEOLOGY BRANCH			
J–13	123	Branch Administration	29,600 00	28,353 34	1,246 66
		Bureau of Mines—			
J–14	124	Bureau of Mines Administration	26,900 00	21,325 66	5,574 34
J–14	125	Mineral Resources Investigations	406,500 00	391,494 89	15,005 11
J–15	126	Explosives Act Administration	24,970 00	20,396 57	4,573 43
		Bureau of Geology and Topography—			
J–16	127	Bureau of Geology and Topography Administration and Miscellaneous Services	108,100 00	102,138 10	5,961 90
J–16	128	Geological Surveys	274,500 00	257,451 86	17,048 14
J–17	129	Topographical Surveys, including expenses of the Geographic Board of Canada	188,500 00	165,658 19	22,841 81
J–18	130\ 466/	Drafting and Map Reproduction	125,600 00	106,900 19	18,699 81
J–19	131	National Museum of Canada	48,700 00	45,875 30	2,824 70
		LANDS, PARKS AND FORESTS BRANCH			
J–19	132	Branch Administration	21,250 00	16,991 02	4,258 98
		Government of the Northwest Territories—			
J–20	133	General Administration, operation and maintenance of services, including Wood Buffalo Park	266,655 00	249,320 48	17,334 52
J–21	134	Eastern Arctic Expedition	47,885 00	46,505 00	1,380 00
		Government of the Yukon Territory—			
J–22	135	Administration	46,250 00	45,544 75	705 25
J–23	136\ 467/	Grant to Yukon Council	60,000 00	60,000 00	
		Dominion Forest Service—			
J–23	137	General scientific, economic and administrative services	120,640 00	109,690 88	10,949 12
J–23	138	Forest Experiment Stations	44,743 00	31,288 92	13,454 08
J–24	139	Forest Products Laboratories	145,781 00	135,228 23	10,552 77
J–25	140	Grant to Canadian Forestry Association	1,620 00	1,620 00	
		Land Registry—			
J–25	141	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands	52,950 00	51,535 35	1,414 65
		National Parks Bureau—			
J–26	142	National Parks and Historic Sites Services	1,218,000 00	957,034 89	260,965 11
J–28	143	Administration of Migratory Birds Convention Act	50,000 00	46,029 17	3,970 83
J–28	144	Grant to John Thomas (Jack) Miner	2,500 00	2,500 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SURVEYS AND ENGINEERING BRANCH			
J–28	145	Branch Administration	22,130 00	21,516 47	613 53
J–29	146	Dominion Observatory, Ottawa	95,370 00	94,984 76	385 24
J–29	147	Dominion Astrophysical Observatory, Victoria, B.C.	27,575 00	26,046 49	1,528 51
J–30	148 468	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts	208,670 00	199,285 14	9,384 86
J–31	149	Lake of the Woods Control Board	7,985 00	7,390 50	594 50
J–32	150	Expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed	17,800 00	17,158 25	641 75
J–32	151	For acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)	1,800 00	131 88	1,668 12
J–32	152	General expenses of the Committee as established under P.C. 682, dated February 17, 1941, to report on the conservation of the waters of the St. Mary and Milk Rivers	500 00	500 00	
J–33	153	Engineering and Construction Service	86,745 00	86,096 71	648 29
J–33	154	Geodetic Service	133,780 00	125,727 62	8,052 38
J–34	155	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	240 00	
J–34	156	International Boundary Commission	34,320 00	34,058 80	261 20
		Hydrographic and Map Service—			
J–35	157	Hydrographic Service	351,850 00	335,157 82	16,692 18
J–36	158 469	Legal Surveys and Map Service, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying	181,545 00	179,975 25	1,569 75
J–37	159 470	Payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of F. H. Peters, W. M. Tobey and Harry Parry, members of the Board, and A. W. W. Cole,			

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SURVEYS AND ENGINEERING BRANCH—*Concluded*			
		Secretary, are to be paid out of this sum), and to provide for expenses of holding a special examination in England by Board of Examiners for Dominion Land Surveyors.....	1,050 00	879 17	170 83
		INDIAN AFFAIRS BRANCH			
J–37	160	Branch Administration.....	56,032 00	51,372 06	4,659 94
J–38	161	Indian Agencies.....	646,686 00	636,459 40	10,226 60
		Reserves and Trusts—			
J–39	162\ 471/	Administration.....	43,350 00	28,604 56	14,745 44
J–40	Stat.	Indian Annuities, Indian Act, c. 98, R.S.....	261,741 55	261,741 55	
		Medical—			
J–40	163	Indian Hospitals and General Care of Indians....	1,462,873 00	1,402,816 54	60,056 46
J–42	164	Grants to Hospitals.....	5,400 00	5,400 00	
		Welfare and Training—			
J–42	165	Welfare of Indians.....	892,268 00	647,977 58	244,290 42
J–43	166	Indian Education.....	529,155 00	465,490 32	63,664 68
J–44	167	Grants to Residential Schools.....	1,382,369 00	1,375,794 09	6,574 91
J–45	168	Grants to Agricultural Exhibitions and Indian Fairs, as detailed in the Estimates.....	6,425 00	3,739 50	2,685 50
J–45	169	Grant to provide for additional services to Indians of British Columbia.....	100,000 00	98,458 09	1,541 91
		IMMIGRATION BRANCH			
J–46	170	Administration of the Immigration Act and the Chinese Immigration Act.....	171,378 00	157,566 63	13,811 37
J–47	171	Field and Inspectional Service, Canada.....	1,178,436 00	1,038,208 74	140,227 26
J–48	172	Field and Inspectional Service, Abroad.....	97,183 00	71,925 37	25,257 63
J–49	173	Relief of Distressed Canadians, Outside Canada....	7,500 00		7,500 00
		PENSIONS AND OTHER BENEFITS			
J–49	Stat.	Mrs. Doris Ryckman and children, Appropriation Act, No. 6, c. 50, 1936....	690 00	690 00	
J–49	174	Mrs. Alice Morson Smith...	600 00	600 00	
J–49	175	Mrs. Elizabeth Swinford....	600 00	500 00	100 00
		SUPERANNUATION AND RETIREMENT BENEFITS			
J–49	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	3,217 48	3,217 48	
		Total Ordinary.....	11,491,996 03	10,428,160 69	1,063,835 34

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SPECIAL			
		LANDS, PARKS AND FORESTS BRANCH			
		National Parks Bureau—			
J–50	176	National Parks	65,800 00	41,791 58	24,008 42
J–50	177	Forest Conservation	40,000 00	31,618 41	8,381 59
		SURVEYS AND ENGINEERING BRANCH			
J–51	178	Development of Tourist Highways	1,000 00	849 26	150 74
		INDIAN AFFAIRS BRANCH			
J–51	179	Fur conservation and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item	100,000 00	75,123 71	24,876 29
J–52	472	Payment to Indian Trust Funds of the amount of expenditures incurred on account of the agency House at Fort Frances, Ontario	18,691 00	18,690 75	25
		Total Special	225,491 00	168,073 71	57 417 29
		WAR			
		MINES AND GEOLOGY BRANCH			
J–54		Administration of Projects financed from the War Appropriation	2,700 00	2,365 05	334 95
J–55		Funds for development work to be undertaken by Consolidated Mining and Smelting Company of Canada, Limited, in connection with tar sands located in the Province of Alberta	125,000 00	1,234 15	123,765 85
J–55		Geological Surveys	30,000 00	26,296 44	3,703 56
J–55		Investigations of petroliferous deposits and of potential petroliferous areas in Canada	105,000 00	78,949 41	26,050 59
J–56		Strategic Minerals—Exploration and Development Work	413,500 00	323,520 63	89,979 37
J–57		Bureau of Mines—Construction of a new Metallurgical Laboratory	110,000 00	40,177 18	69,822 82
J–57		War Activities of the Explosives Division	28,986 00	22,836 84	6,149 16
J–57		Assistance to Provincial Governments in construction of transportation facilities into strategic mineral, including oil, properties	109,546 04	41,000 23	68,545 81
J–58		Evaluation of imported and Canadian crude oils as sources of toluene	4,000 00	3,752 67	247 33

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		MINES AND GEOLOGY BRANCH—*Concluded*			
J–58		Bureau of Mines—Metallic Minerals Division—Services to War Departments..	150,000 00	120,058 14	29,941 86
J–58		Grant to Province of Ontario for construction of road from Ramsay to the property of Jerome Gold Mines Ltd.....	13,000 00	13,000 00	
J–59		Grant to Province of Ontario for construction of road from Missanabie to Renabie Mines Ltd.....	11,000 00	11,000 00	
J–59		Grant to Province of Ontario for construction of road from Savant Lake Station to St. Anthony Gold Mines Ltd.....	3,000 00	1,273 20	1,726 80
J–59		Assistance to Provincial Governments in maintenance of winter transportation facilities into strategic mineral, including oil, properties.....	9,100 00		9,100 00
		LANDS, PARKS AND FORESTS BRANCH			
J–59		Expenses of liaison officers in connection with the Alcan and Canol Projects (P.C. 29/11348 of December 15, 1942).....	7,500 00	5,243 92	2,256 08
J–60		Dominion Forest Service—			
J–60		Internment and Prisoners of War Operations.....	33,620 00	29,111 40	4,508 60
J–60		Forest Products Laboratories.....	31,395 00	27,079 72	4,315 28
J–60		Alternative Service Work Camps.....	50,920 00	40,811 70	10,108 30
J–61		Alternative Service Work Camps for the protection and conservation of the forests of British Columbia (P.C. 3369 of April 24, 1942).....	588,200 00	476,831 06	111,368 94
J–61		National Parks Bureau— Alternative Service Work Camps.....	165,000 00	156,989 28	8,010 72
		SURVEYS AND ENGINEERING BRANCH			
J–61		Geodetic Service—Extension of Primary Triangulation from White Pass on the Yukon Boundary through the Yukon Territory to Alaska (P.C. 33/1280 of February 17, 1943).....	7,500 00	4,276 09	3,223 91
J–62		Engineering and Construction Service— Alternative Service Work Camps.....	95,000 00	41,256 62	53,743 38
J–62		Prince Rupert-Terrace-Cedarvale Highway.....	3,993,400 00	2,964,770 92	1,028,629 08
J–63		Employment of Persons of the Japanese Race and/or Japanese Nationals..	1,950,000 00	1,685,806 24	264,193 76

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Concluded*			
		IMMIGRATION BRANCH			
J–64		General Expenditures in the British Isles and Canada arising from the War.....	22,465 00	15,816 98	6,648 02
J–64		Detention of Alien Seamen who refuse to perform their regular duties.....	9,650 00	6,246 92	3,403 08
J–64		Expenditures in connection with looking after Canadian interests abroad apart from Enemy and Enemy controlled territories.....	25,000 00	13,592 39	11,407 61
J–64		Grant to National Advisory Committee for Children from Overseas.....	50,000 00	50,000 00	
J–65		Expenditures in connection with looking after Canadian Interests in Enemy and Enemy controlled territories.....	100,000 00	40,154 31	59,845 69
J–65		Expenses in connection with British Evacuee Children..	925 00	299 62	625 38
J–65		Repatriation of wives and dependents of members of Canadian Forces Overseas.	50,000 00	22,651 00	27,349 00
J–66		Evacuation of Canadian citizens from the Far East...	150,000 00	10,890 02	139,109 98
		Total War.....	8,445,407 04	6,277,292 13	2,168,114 91
		WRITE DOWN OF ASSETS			
J–66	Stat.	Seed Grain and Relief Accounts—An Act respecting certain debts due the Crown, c. 51, 1926-27.....	42,058 24	42,058 24	
		Total Write Down of Assets.	42,058 24	42,058 24	
		Grand Total.....	$20,204,952 31	$16,915,584 77	$3,289,367 54

Salary of Minister, Mines and Resources Act, c. 33, 1936.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931..$ 2,000 00

COMMENT

The above amounts were paid to the Hon. A. Crerar.

Vote 122 Departmental Administration 151,088 00
Expenditures 143,567 13
Lapsed .....$ 7,520 87

		Estimates details	Allotments authorized	Expenditures
A	Salaries	134,885 00	133,285 00	129,358 38
B	Cost of Living Bonus	5,178 00	6,778 00	6,463 98
C	Printing and Stationery	4,000 00	3,500 00	1,945 27
D	Supplies and Materials	1,000 00	1,500 00	1,391 98
E	Travelling Expenses	3,500 00	3,500 00	2,484 48
F	Telephones, Telegrams, Postage, etc.	2,000 00	2,000 00	1,540 32
G	Sundries	500 00	450 00	365 35
H	Deferred Retiring Leave	25 00	25 00	
I	Contributions to Unemployment Insurance Fund		50 00	17 37
		$ 151,088 00	$ 151,088 00	$ 143,567 13

COMMENTS

A As of March 31, 1943, there were 55 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. Camsell, Deputy Minister, $10,000; A. J. Baxter, $3,000; W. C. Bethune, $3,000, secretarial allowance, $300; F. W. Carson, $2,400; H. H. Chandler, $3,420; J. M. Clarke, $3,600; T. L. Cory, $4,320; W. M. Cory, $4,320; K. R. Daly, $4,500; H. J. Davidson, $3,720; C. W. Jackson, $5,400; J. T. Larochelle, $2,520; G. H. Murray, $3,000; A. B. Phelan, $2,400; W. J. F. Pratt, $4,320, secretarial allowance, $300; W. M. Vincent, $2,880; H. C. Warner, $2,880.

D Increase in allotment due to subsequent provision for rental of commercial recordak and film reader and purchase of necessary film, $345.41.

E Included are: Hon. T. A. Crerar, $1,450; C. Camsell, $769.80.

MINES AND GEOLOGY BRANCH

Vote 123	**Branch Administration**	**29,600 00**
	Expenditures	**28,353 34**
	Lapsed	**$ 1,246 66**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	25,140 00	25,200 00	25,181 91
B	Cost of Living Bonus	790 00	1,071 33	1,071 33
C	Printing and Stationery	425 00	575 00	425 08
D	Telegrams, Telephones, Postage, etc.	1,200 00	918 67	783 62
E	Travelling Expenses	700 00	640 00	292 39
F	Sundries	1,345 00	1,195 00	599 01
		$ 29,600 00	$ 29,600 00	$ 28,353 34

COMMENTS

A As of March 31, 1943, there were 11 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: L. L. Bolton, $5,220; E. M. Edwards, $2,400; J. R. Kirkconnell, $3,300; W. B. Timm, $6,600.

D Increase in allotment was necessary due to rise in cost of living bonus.

Vote 124 Bureau of Mines: Administration		**26,900 00**
Expenditures		**21,325 66**
Lapsed		**$ 5,574 34**

	Estimates details	Allotments authorized	Expenditures
A Salaries	23,200 00	22,100 00	17,590 08
B Cost of Living Bonus	1,130 00	1,530 00	1,460 18
C Printing and Stationery	700 00	700 00	451 51
D Travel (Field Studies)	500 00	500 00	99 25
E Sundries	1,370 00	2,070 00	1,724 64
	$ 26,900 00	$ 26,900 00	$ 21,325 66

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over: M. M. Farnham, $3,000; T. G. Madgwick, $4,020.

E Expenditure includes: telegrams, $386.38; telephones, $299.02; war risk insurance, $582.75.

Vote 125 Bureau of Mines: Mineral Resources Investigations		**406,500 00**
Expenditures		**391,494 89**
Lapsed		**$ 15,005 11**

	Estimates details	Allotments authorized	Expenditures
A Salaries	348,310 86	324,265 80	320,649 13
B Cost of Living Bonus	12,244 00	16,364 06	16,364 06
C Supplies and Materials	24,000 00	35,000 00	30,692 44
D Travel (Field Investigations)	7,000 00	5,500 00	4,836 05
E Printing, Binding, Lithographing, etc.	2,500 00	2,025 00	2,017 65
F Equipment	10,000 00	18,000 00	12,600 89
G Contributions to Unemployment Insurance Fund	266 76	666 76	608 96
H Sundries	2,178 38	4,678 38	3,725 71
	$ 406,500 00	$ 406,500 00	$ 391,494 89

COMMENTS

The purpose of this vote is to provide for investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

A D As of March 31, 1943, there were 152 employees paid from this vote of whom 46 were paid on a prevailing rate basis. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson, A. K.	$4,020 00	
Baltzer, C. E.	3,300 00	
Beer, H. L.	3,000 00	
Bowles, K. W. T.	2,700 00	
Brown, N. B.	3,060 00	
Buisson, G. J. A.	3,300 00	
Burrough, E. J.	3,300 00	
Casey, J. M.	3,240 00	
Chantler, H. M.	3,300 00	
Cole, L. H.	4,020 00	
Cornish, R. W.	2,700 00	
Coyne, B. P.	3,300 00	
Cunningham, R. L.	2,820 00	
Eardley-Wilmot, V. L.	3,300 00	$553 44
Ells, S. C.	4,020 00	
Farnham, G. S.	3,840 00	
Fournier, J. A.	3,660 00	
Frechette, H.	4,980 00	
Freeman, C. H.	2,700 00	
Gilmore, R. E.	4,620 00	
Goudge, M. F.	4,020 00	
Haanel, B. F.	4,980 00	
Haycock, M. H.	3,300 00	
Jenkins, W. S.	2,700 00	
Johnston, J. D.	3,180 00	
Kirdendale, G. A.	2,460 00	
Kostash, J. F. (Without pay from Nov. 4)	2,460 00	
Leverin, H. A.	3,300 00	1,128 77
Malloch, E. S.	4,020 00	
Martindale, E. S.	4,020 00	
McCree, J. S.	2,700 00	
Merrifield, T. T. (May 1)	3,060 00	
Mohr, C. B.	3,180 00	
Nicolls, J. H. H.	3,300 00	
Norrish, W. H.	3,720 00	
Offord, R. J.	2,700 00	
Parsons, C. S.	4,980 00	
Pereira, L. H. S.	2,700 00	
Phillips, J. G.	3,180 00	627 45
Picher, R. H.	3,300 00	
Rogers, R. A.	3,300 00	
Sadler, A.	3,300 00	
Spence, H. S.	4,620 00	337 87
Stewart, D. M.	2,520 00	
Swartzman, E.	2,940 00	372 55
Swinnerton, A. A.	3,300 00	
Thomas, L. O.	4,020 00	
Traill, R. J.	4,620 00	
Warren, T. E.	4,020 00	
Young, R. J.	2,700 00	

C Increase in allotment was due to the greater volume of war work carried on in the Bureau of Mines. Included in the expenditure is $3,361.51 paid to the Canadian Laboratory Supplies, Limited, Toronto.

E This amount was paid to the King's Printer.

H Includes payments for: freight and express, $2,186.26; professional services, $425.

Vote 126 Bureau of Mines: Explosives Act Administration **24,970 00**

Expenditures **20,396 57**

Lapsed ..... **$ 4,573 43**

	Estimates details	Allotments authorized	Expenditures
1 Salaries	17,160 00	17,410 00	16,288 01
3 Cost of Living Bonus	515 00	615 00	567 21
5 Travelling Expenses	4,000 00	4,000 00	2,051 33
7 Equipment and Supplies	1,850 00	1,500 00	773 85
8 Professional and Special Services	600 00	600 00	136 12
9 Sundries	845 00	845 00	580 05
	$ 24,970 00	$ 24,970 00	$ 20,396 57

COMMENTS

The purpose of this vote is to provide for the administration of the Explosives Act, n Act to regulate the manufacture, testing, storage and importation of explosives.

As of March 31, 1943, there were 6 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: W. P. Campbell, $3,420; M. C. Fletcher, $3,420; F. E. Leach, $4,860.

C Travelling expenses of $300 or over were paid as follows: W. P. Campbell, $391.78; F. E. Leach, $1,115.83; F. M. Steel, $512.40.

D This includes $626.64 paid to the King's Printer.

F Expenditure includes: telegrams, $344.86; telephones, $131.92.

Vote 127 Bureau of Geology and Topography: Administration and Miscellaneous Services **108,100 00**

Expenditures **102,138 10**

Lapsed ..... **$ 5,961 90**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	88,188 60	85,038 60	82,858 11
B	Cost of Living Bonus	4,173 13	5,348 13	5,213 08
C	Supplies and Materials	9,000 00	9,000 00	6,898 25
D	Equipment	4,000 00	4,000 00	3,239 08
E	Purchase of Air Photographs	200 00	200 00	148 29
F	Contributions to Unemployment Insurance Fund	14 04	189 04	138 01
G	Sundries	2,524 23	4,324 23	3,643 28
		$ 108,100 00	$ 108,100 00	$ 102,138 10

COMMENTS

A As of March 31, 1943, there were 44 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: G. D. Barrowman, $2,820; W. P. Daly, $3,420; H. J. Dunlap, $3,420; J. Hardouin, $3,285; F. C. C. Lynch, $5,400; P. J. McClymont, $3,000; P. J. Moran, $3,000; E. C. Rochon, $3,000; J. W. Spence, $3,300; S. M. Steeves, $3,240; A. V. Waite, $2,820.

C Includes $2,321.21 paid to the King's Printer.

D From this allotment $1,714.23 was paid to the King's Printer.

G Includes: casual labour, $256.52; freight and express, $532.20; telegrams, $521.80; travelling expenses, $581.30; war risk insurance, $937.50.

Vote 128 Bureau of Geology and Topography: Geological Surveys.... **274,500 00**

Expenditures **257,451 86**

Lapsed ..... **$ 17,048 14**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	166,847 00	169,097 00	164,724 06
B	Cost of Living Bonus	6,090 00	2,190 00	2,149 61
C	Field Surveys and Travel	80,000 00	77,500 00	71,715 54
D	Printing, Binding, Lithographing, etc.	10,500 00	7,650 00	3,577 69
E	Equipment, Supplies and Sundries	10,877 00	17,877 00	15,253 75
F	Contributions to Unemployment Insurance Fund	186 00	186 00	31 21
		$ 274,500 00	$ 274,500 00	$ 257,451 86

COMMENTS

The purpose of this vote is to make provision for the study in field and in office of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and to publish the results of such investigations.

A As of March 31, 1943, there were 54 employees paid from this allotment, of whom 2 were paid on prevailing rate basis. The following table shows those who were paid annual salaries of $2,400 or over on that date.

	Salary rate		Salary rate
Alcock, F. J.	$4,620 00	Lang, A. H.	3,060 00
Ambrose, J. W.	3,720 00	Lord, C. S.	2,580 00
Beach, H. H.	2,460 00	MacKay, B. R.	4,620 00
Bell, W. A.	4,620 00	Maddox, D. C.	3,600 00
Bostock, H. S.	3,900 00	Marshall, J. R.	3,600 00
Buckham, A. F.	2,460 00	McLearn, F. H.	4,620 00
Cairns, C. E.	4,620 00	Norman, G. W. H.	4,440 00
Caley, J. F.	2,880 00	Poitevin, E.	4,620 00
Cockfield, W. E.	4,620 00	Rice, H. M. A.	3,240 00
Cooke, H. C.	4,620 00	Sternberg, C. M.	2,760 00
Ellsworth, H. V.	4,440 00	Stewart, J. S.	3,720 00
Fabry, R. J. C.	3,300 00	Stockwell, C. H.	4,080 00
Hage, C. O.	2,460 00	Tanton, T. L.	4,620 00
Hanson, G.	4,620 00	Weeks, L. J.	3,600 00
Henderson, J. F.	2,580 00	Wickenden, R. T. D.	3,600 00
Jolliffe, A. W.	3,420 00	Wilson, A. E.	3,000 00
Kindle, E. D.	2,580 00	Wilson, M. E.	4,620 00
		Young, G. A.	4,980 00

Under authority of the War Measures Act, local allowances of $300 per annum were paid to the following employees: J. E. Armstrong; J. D. Bateman; H. H. Beach; A. F. Buckham; G. M. Furnival; C. O. Hage; J. F. Henderson; E. D. Kindle; C. S. Lord; G. Shaw.

Travelling expenses are shown under C.

C This allotment includes: salaries of 4 assistant geologists, $2,527.94; salaries of 38 student assistants, $11,400.50; wages of 85 cooks and labourers, $17,960.46; bonus, $4,022.94; gasoline and oil, $1,104.45; provisions, $10,804.32; purchase of horse, $30; maintenance of horses, $504.91; maintenance of motor cars and trucks, $196.42; hire of horses and vehicles, $1,706.45; supplies and equipment, $593.23; air transportation services, $4,561.71; travelling expenses, $12,816.96; freight and express, $3,058.03; miscellaneous, $427.22.

D This amount was paid to the King's Printer.

F Included in this expenditure: camp equipment, $1,056.69; expenses of the Vancouver Office, $149.79; maintenance of motor cars and trucks, $2,510.23; purchase of 3 horses, $135; repairs and supplies for equipment, $557.81; storage, $912.58; subsistence and care of horses, $2,764.66; preparation of map, graphs, etc., of a geological investigation, $215.

Vote 129	**Bureau of Geology and Topography: Topographical Surveys, including expenses of the Geographic Board of Canada....**	**188,500 00**
	Expenditures	**165,658 19**
	Lapsed	**$ 22,841 81**

	Estimates details	Allotments authorized	Expenditures
A Salaries	134,565 00	128,565 00	115,528 22
B Cost of Living Bonus	4,766 00	2,766 00	2,422 54
C Field Surveys and Travel	44,500 00	46,500 00	39,305 39
D Equipment, Supplies and Sundries	4,526 00	10,526 00	8,330 30
E Contributions to Unemployment Insurance Fund	143 00	143 00	71 74
	$ 188,500 00	$ 188,500 00	$ 165,658 19

COMMENTS

A As of March 31, 1943, there were 47 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date.

	Salary rate
Bartlett, R.	$3,300 00
Browne, E. F.	3,240 00
Butterworth, J. V.	3,240 00
Carroll, J.	2,700 00
Chipman, K. G.	4,440 00
Corry, J. H.	2,400 00
Fletcher, W. A.	3,420 00
Fry, E. S.	2,700 00
Gammon, A. O.	2,700 00
Hunt, S.	2,700 00
MacDonald, J. A.	3,240 00
MacIlquaham, W. L.	3,240 00
MacLeod, G. A.	2,400 00
McDonald, R. C.	3,240 00
McKay, R. B.	3,780 00
McLean, S. C.	3,420 00
Miller, W. H.	3,420 00
Nichols, D. A.	3,420 00
Palmer, P. E.	3,480 00
Parlee, R. J.	2,460 00
Patterson, J. H.	2,700 00
Segre, B. H.	3,285 00
Spence, H. N.	3,240 00
Taggart, C. H.	3,420 00
Tuttle, A. C.	2,700 00
Walker, E. W.	2,400 00
Wight, E. J.	2,820 00

Travelling expenses are shown under C.

C The expenses of topographical survey parties include: salaries of 7 student assistants, $2,219.85, bonus, $392.79; wages of 69 cooks and labourers, $20,328.10, bonus, $2,909.11; travelling expenses, $4,047.21; supplies and equipment, $8,533.47; freight and express, $2,723.59; hire and maintenance of horses, $810.94; repairs and supplies for motor cars and trucks, $398.91; miscellaneous, $237.46; less $3,296.04 received from the Province of Nova Scotia for assistance in two of the surveys.

D This expenditure comprises: camp equipment, $1,586.31; equipment and supplies, $1,436.37; paid to the King's Printer, $1,140.35; purchase of 46 horses, $1,925; maintenance of equipment, $803.20; repairs, parts, etc., for motor cars and trucks, $789.45; subsistence and care of horses, $403.01; miscellaneous, $246.61.

Vote 130	**Bureau of Geology and Topography: Drafting and Map Reproduction**	**115,600 00**
Vote 466	**(Supplementary Estimates)**	**10,000 00**
		125,600 00
	Expenditures	**106,900 19**
	Lapsed	**$ 18,699 81**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	63,300 00	63,175 00	59,116 11
B	Cost of Living Bonus	2,260 00	2,385 00	2,365 80
C	Supplies and Materials	5,040 00	5,040 00	1,541 44
D	Printing, Binding, Lithographing, etc.	55,000 00	55,000 00	43,876 84
		$ 125,600 00	$ 125,600 00	$ 106,900 19

COMMENTS

A As of March 31, 1943, there were 9 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: S. G. Alexander, $3,420; A. Dickison, $4,020; A. Joanes, $3,420; W. Landles, $2,640; A. McGregor, $2,880; A. Sullivan, $2,880; R. Veitch, $2,760; E. J. Villeneuve, $2,700.

D This amount was paid to the King's Printer.

Vote 131 National Museum of Canada **48,700 00**

Expenditures **45,875 30**

Lapsed ..... **$ 2,824 70**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	42,540 00	41,990 00	41,583 89
B	Cost of Living Bonus	1,716 00	2,441 00	2,409 31
C	Printing, Binding, Lithographing, etc.	1,500 00	1,225 00	
D	Museum Equipment, Supplies, Purchase of Specimens, etc.	2,000 00	2,000 00	955 34
E	Sundries	944 00	1,044 00	926 76
		$ 48,700 00	$ 48,700 00	$ 45,875 30

COMMENTS

A As of March 31, 1943, there were 17 employees paid from this allotment, including 3 paid on a prevailing rate basis. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): R. M. Anderson, $4,500; C. M. Barbeau, $4,320; C. E. Johnson, $2,760; J. D. Leechman, $2,400; C. L. Patch, $2,820; A. E. Porsild, $2,520; P. A. Taverner, $4,320 (Dec. 9).

D Included in this expenditure: paid to the King's Printer, $201.40; expenses in connection with the purchase of specimens, $80.31.

E Travelling expenses of $88.80 and war risk insurance of $660, were paid from this allotment.

LANDS, PARKS AND FORESTS BRANCH

Vote 132 Branch Administration **21,250 00**

Expenditures **16,991 02**

Lapsed ..... **$ 4,258 98**

	Estimates details	Allotments authorized	Expenditures
A Salaries	18,000 00	18,000 00	14,918 65
B Cost of Living Bonus	583 00	583 00	543 66
C Printing and Stationery	1,327 00	1,327 00	907 99
D Travelling Expenses	615 00	615 00	176 59
E Telephones, Telegrams, Postage, etc.	400 00	400 00	376 70
F Sundries	325 00	300 00	57 62
G Contributions to Unemployment Insurance Fund		25 00	9 81
	$ 21,250 00	$ 21,250 00	$ 16,991 02

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): E. M. Dennis, $4,620 (Nov. 1); R. A. Gibson, $7,500.

Vote 133 Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park **266,655 00**

Expenditures **249,320 48**

Lapsed ..... **$ 17,334 52**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	114,775 00	113,275 00	103,984 83
B Cost of Living Bonus	5,552 00	7,102 00	7,084 00
C Living Allowances	4,500 00	4,500 00	4,500 00
D Printing and Stationery	4,100 00	4,000 00	1,675 65
E Supplies and Materials	34,308 00	32,308 00	31,491 82
F Travelling Expenses	5,500 00	9,500 00	8,332 13
G Freight, Express, Telegrams, Postage, etc.	7,100 00	7,100 00	6,468 89
H Equipment, Maintenance and Repairs	6,150 00	8,150 00	7,342 42
I Hospitalization; Professional and other Special Services; Grants to Schools; Assistance to Industrial Homes	66,350 00	68,200 00	68,165 18
J Sundries	18,170 00	12,270 00	10,033 80
K Contributions to Unemployment Insurance Fund	150 00	250 00	241 76
	$ 266,655 00	$ 266,655 00	$ 249,320 48

COMMENTS

The expense of operating the various services was as follows: Head Office, Administration, $52,447.79; District Office, Fort Smith, $27,741.47; Hospitalization, $37,592.33; Medical Services, $38,110.15; Reindeer Station, $28,209.98; Relief to Destitutes, $34,336.67; Schools, $3,931.16; Wood Buffalo Park, $19,954.14; Administration of Civil Justice, $6,996.79.

The Reindeer Station is located in the Northern MacKenzie District and consists of some 6,600 square miles. The costs of operation were as follows: salaries and wages, $14,881.71; supplies and materials, $8,256.25; travelling expenses, $856.90; freight, express, etc., $2,592.01; equipment, $940.29; sundry, $682.82.

Wood Buffalo Park has an area of 17,300 square miles with a regular warden service. The costs of operation were as follows: salaries and wages, $9,252.14; supplies and materials, $6,569.29; travelling expenses, $232.20; freight, express, etc., $524.75; equipment, $3,105.13; sundry, $270.63.

A C As of March 31, 1943, there were 41 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. A. Bildfell, $2,520, full maintenance; T. F. Bracken, $2,400; T. Clifford, $2,400; A. L. Cumming, $4,620; P. J. Daly, $3,000; J. F. Doyle, $3,000; E. Druce, $2,700 (Nov. 29); L. D. Livingstone, $3,480, full maintenance; J. W. K. Lock, $3,000; W. F. Lothian, $2,400 (from Aug. 1. See Vote 142); D. L. McKeand, $4,620; W. N. McKee, $2,520, full maintenance; M. Meikle, $3,420; J. L. Morin, $2,400; G. W. Payton, $3,000; C. A. Perkins, $3,000 (Sept. 30); E. M. Phillips, $2,400 (July 6); P. E. Trudel, $2,700, living allowance, $1,500; J. A. Urquhart, $3,000, living allowance, $1,500.

E The expenditures consist of: coal, $2,053; coal oil, $668.17; dog food, $1,244.91; electrical supplies, $304.92; fuel oil, $309.22; gasoline and oil, $1,947.61; hunting and fishing supplies, $994.34; medical supplies, $1,300.19; photographic supplies, $329.51; provisions, $16,077.24; sundry supplies, $3,262.68.

F This expenditure is as follows: travelling expenses of employees, $5,810.46; of others, $2,521.67. Employees whose expenses were in excess of $300: J. A. Bildfell, removal expenses, $670.90; W. N. McKee, removal expenses, $598; M. Meikle, $522.83.

The increase in this allotment was due to expenses of transferring the Eskimos involved in the Belcher Islands murders, unforeseen expenses in connection with the removal of medical officers and families, also unusual expenses in the transportation of destitutes.

H The increase in this allotment was due to purchase of fire fighting equipment which had not been anticipated when the estimates were prepared.

I Assistance in the maintenance of hospitals and schools accounts for the greater part of the expenditure. Under authority of ordinances, payment at the rate of $2.50 per day is made for the treatment and maintenance of indigent patients in hospitals. Grants are made to the Church of England and Roman Catholic authorities toward the maintenance of day and boarding schools. Maintenance in hospitals and institutions amounting to $40,774.15 was paid to the following: Aklavik, All Saints Mission, $5,561.93; Roman Catholic Mission, $1,552.50; Brandon, Man., Mental, $724.05; Calgary, Alta., Central Alberta Sanitorium, $769.76; Chesterfield, Ste. Theresa's Hospital and Industrial Home, $9,809.05; Dartmouth, Nova Scotia General, $651.85; Edmonton, Alta., Convent of Our Lady of Charity, $412.50; Fort Resolution, St. Joseph's, $2,217; Fort Simpson, Ste. Marguerite's, $1,097.50; Fort Smith, Roman Catholic General, $1,654; Hay River, St. Peter's, $522.50; Pangnirtung, St. Luke's Hospital and Industrial Home, $13,232.49; Ponoka, Alta., Provincial Mental, $2,365.27; sundry, $203.75. Grants to day schools amounting to $3,812.50 were as follows: Church of England Missions, Aklavik, $400, Baker Lake, $250, Eskimo Point, $62.50, Fort Simpson, $125, Pangnirtung, $125; Roman Catholic Missions, Aklavik, $400, Fort Providence, $400, Fort Resolution, $400, Fort Simpson, $150, Fort Smith, $500; Fort Smith Public, $500; Yellowknife Public, $500. Grants to boarding schools, amounting to $20,915.83, were as follows: Church of England Mission, Aklavik, $8,291.12; Roman Catholic Missions, Aklavik, $8,046.31, Fort Providence, $2,430.50, Fort Resolution, $2,147.90.

The increase in this allotment was due to the treatment of a greater number of destitute patients than was anticipated when the estimates were prepared.

Vote 134	**Government of the Northwest Territories—Eastern Arctic Expedition**	**47,885 00**
	Expenditures	**46,505 00**
	Lapsed	**$ 1,380 00**

		Estimates details	Allotments authorized	Expenditures
A	Supplies and Materials	200 00		
B	Freight, Express, Telegrams, Postage, etc...	36,685 00	39,913 82	39,913 82
C	Travelling Expenses	11,000 00	7,971 18	6,591 18
		$ 47,885 00	$ 47,885 00	$ 46,505 00

COMMENTS

B C Under agreement with the Hudson's Bay Company approved by P.C. 5330, June 23, 1942, freight and passengers were transported in accordance with the schedule of rates set out in the agreement.

The increase in allotment B was due to tonnage of freight being greater than was anticipated when the estimates were prepared.

Vote 135 Government of the Yukon Territory—Administration **46,250 00**
Expenditures **45,544 75**

Lapsed .....**$ 705 25**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	18,185 00	18,185 00	18,064 92
B	Cost of Living Bonus		800 00	780 00
C	Living Allowances	7,700 00	7,700 00	7,700 00
D	Maintenance, Transportation, etc., of Insane Patients	14,550 00	13,125 00	12,919 71
E	Advertising and Publicity	1,000 00	1,075 00	1,056 37
F	Freight, Express, Telegrams, Postage, etc...	1,000 00	1,000 00	902 15
G	Travelling Expenses	1,800 00	3,050 00	3,015 60
H	Printing and Stationery	850 00	400 00	279 97
I	Sundries	1,165 00	915 00	826 03
		$ 46,250 00	$ 46,250 00	$ 45,544 75

COMMENTS

A C As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: G. H. Capell, $1,620, living allowance, $1,500; V. A. B. Faulkner, $1,620, living allowance, $1,200; J. E. Gibben, $4,500; G. A. Jeckell, $4,620, living allowance, $2,000; M. Munroe, $1,080, living allowance, $1,500; S. S. M. Wood, $1,860, living allowance, $1,500.

D The Province of British Columbia received $11,437.20 for care and maintenance, etc., of insane patients at Essondale Hospital.

G The increase in the allotment was due to additional travel on the part of the Controller owing to development of joint defence and other projects in the Territory and provision in part for the removal expenses of the stipendiary magistrate.

Employees whose expenses were in excess of $300 were: J. E. Gibben, removal expenses, $1,250.09; G. A. Jeckell, $1,283.54.

Vote 136	Government of the Yukon Territory—Grant to Yukon Council	34,000 00
Vote 467	(Supplementary Estimates)	26,000 00
		60,000 00
	Expenditures	$ 60,000 00

COMMENTS

This grant was used to assist the local government in general expenditures, including the construction and maintenance of roads, etc.

Vote 137	Dominion Forest Service—General scientific, economic and administrative services	120,640 00
	Expenditures	109,690 88
	Lapsed	$ 10,949 12

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	107,655 00	107,245 00	99,873 79
B	Cost of Living Bonus	4,485 00	4,895 00	4,892 21
C	Living Allowances	288 00	288 00	144 00
D	Travelling Expenses	2,300 00	2,300 00	1,172 35
E	Printing and Stationery	2,375 00	2,080 00	833 90
F	Supplies and Materials	1,545 00	1,545 00	1,009 76
G	Telephones, Telegrams, Freight, Cartage, etc.	1,073 00	1,073 00	676 31
H	Equipment	685 00	685 00	564 82
I	Sundries	226 00	456 00	452 63
J	Contributions to Unemployment Insurance Fund	8 00	73 00	71 11
		$ 120,640 00	$ 120,640 00	$ 109,690 88

COMMENTS

This vote provides for administrative services in the advancement of forest conservation in Canada; the investigations of forest conditions and determination of rates of growth.

The amounts expended on these services were as follows: Head Office, $87,399.48; Maritimes District Office, $4,790.29; Manitoba-Saskatchewan District Office, $7,007.36; Alberta District Office, $10,493.75.

A As of March 31, 1943, there were 47 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): D. R. Cameron, $5,400; R. H. Candy, $2,700; H. A. DeVeber, $2,700; J. R. Dickson, $3,000; P. A. Gorman, $3,240; J. D. B. Harrison, $3,600; H. L. Holman, $3,300; D. A. Macdonald, $4,620; G. A. Mulloy, $3,000; W. M. Robertson, $4,020; H. E. Seely, $2,700 (Nov. 23, military leave); G. Tunstell, $3,300; E. E. Turton, $3,000; J. C. Veness, $3,000; R. M. Watt, $2,700; J. G. Wright, $3,120.

Vote 138	Dominion Forest Service—Forest Experiment Stations	44,743 00
	Expenditures	31,288 92
	Lapsed	$ 13,454 08

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	31,838 00	31,838 00	21,875 66
B	Cost of Living Bonus	2,983 00	2,983 00	1,904 14
C	Travelling Expenses	645 00	645 00	582 03
D	Printing and Stationery	410 00	410 00	161 46
E	Supplies and Materials	5,979 00	5,394 00	3,300 45
F	Telephones, Telegrams, Freight, Cartage, etc.	480 00	555 00	554 97
G	Equipment	1,950 00	2,140 00	2,138 60
H	Sundries	166 00	436 00	433 99
I	Contributions to Unemployment Insurance Fund	292 00	342 00	337 62
		$ 44,743 00	$ 44,743 00	$ 31,288 92

COMMENTS

This vote provides for research work at four forest experiment stations: Acadia, Petawawa, Riding Mountain and Kananaskis. (Valcartier has been closed for the duration.) The results are made available to the provinces and industry.

The amounts expended at these stations were as follows: Acadia, $8,729.65; Valcartier, $1,069.12, (caretaking services); Petawawa, $16,894.06; Riding Mountain, $372; Kananaskis, $4,224.09.

A As of March 31, 1943, there were 6 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. L. R. McLenahan, $2,460; M. B. Morison, $2,700; E. G. Saunders, $2,700.

Vote 139 Dominion Forest Service—Forest Products Laboratories 145,781 00
Expenditures 135,228 23

Lapsed .....$ 10,552 77

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	123,115 00	121,815 00	118,687 22
B	Cost of Living Bonus	4,540 00	5,840 00	5,838 72
C	Travelling Expenses	2,450 00	2,450 00	946 68
D	Printing and Stationery	2,580 00	2,580 00	2,222 90
E	Supplies and Materials	4,345 00	4,345 00	3,737 94
F	Telephones, Telegrams, Freight, Cartage, etc.	1,477 00	1,477 00	985 13
G	Equipment	7,110 00	5,550 00	1,089 10
H	Contributions to Unemployment Insurance Fund	164 00	229 00	226 98
I	Sundries		1,495 00	1,493 56
		$ 145,781 00	$ 145,781 00	$ 135,228 23

COMMENTS

This vote provides for the operation of Forest Products Laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operation of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory in Vancouver, housed in the buildings provided by the British Columbia Government.

The amounts expended at these laboratories were as follows: Ottawa, $67,892.33; Montreal, $37,808.09; Vancouver, $29,527.81.

A As of March 31, 1943, there were 57 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. B. Alexander, $2,880; M. J. Brophy, $3,480; R. M. Brown, $4,320; H. W. Eades, $2,700; E. S. Fellows, $3,000; C. W. Fritz, $2,880; C. Greaves, $3,300; J. D. Hale, $3,240; J. F. Harkom, $3,480; T. A. McElhanney, $4,620; R. S. Millett, $2,700; C. R. Mitchell, $2,700; G. E. Moore, $2,460; R. S. Perry, $2,880; A. A. Scott, $4,320; W. E. Wakefield, $2,700; F. H. Yorston, $3,300.

I This allotment was requested due to the necessity of providing funds for war risk insurance and patent fees and the transfer of funds to take care of subscriptions and membership dues, all of which were not anticipated when the estimates were prepared.

Vote 140 Dominion Forest Service—Grant to Canadian Forestry Association ..... $ 1,620 00

Vote 141 Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands 52,950 00

Expenditures 51,535 35

Lapsed ..... $ 1,414 65

		Estimates details	Allotments authorized	Expenditures
A	Salaries	47,450 00	46,850 00	46,789 72
B	Cost of Living Bonus	1,795 00	2,395 00	2,365 67
C	Deferred Retiring Leave	1,200 00		
D	Travelling Expenses	150 00	100 00	63 41
E	Telephones, Telegrams, Postage, etc.	50 00	50 00	27 50
F	Supplies and Materials	350 00	350 00	183 34
G	Printing and Stationery	1,000 00	1,000 00	230 33
H	Legal and Registration Fees	150 00	150 00	106 96
I	Surveys	250 00	100 00	83 63
J	Sundries, including Local Improvement Taxes	555 00	430 00	174 26
K	Investigations by Soldier Settlement		1,500 00	1,500 00
L	Contributions to Unemployment Insurance Fund		25 00	10 53
		$ 52,950 00	$ 52,950 00	$ 51,535 35

COMMENTS

A As of March 31, 1943, there were 27 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: A. A. Cohoon, $3,000; J. C. Cowan, $2,400; A. S. Cram, $3,240; J. M. Douglas, $2,400; J. F. Gillespie, $3,000; C. R. G. Olmstead, $2,400; H. L. Stewart, $2,400; J. L. Turner, $5,220.

K This payment was made to the Soldier Settlement of Canada for investigations in connection with the appraisal of land values, etc.

Vote 142 National Parks Bureau—National Parks and Historic Sites Services 1,218,000 00

Expenditures 957,034 89

Lapsed ..... $ 260,965 11

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	778,240 00	778,005 00	634,935 25
B	Cost of Living Bonus	86,600 00	86,600 00	72,208 07
C	Travelling Expenses	9,000 00	9,000 00	5,111 08
D	Freight, Express, etc.	15,000 00	15,000 00	10,589 88
E	Printing and Stationery	23,000 00	23,000 00	7,964 50
F	Equipment, Materials and Supplies	277,000 00	277,000 00	204,819 70
G	Allowances	1,080 00	1,315 00	1,314 88
H	Contributions to Unemployment Insurance Fund	7,000 00	7,000 00	4,239 09
I	Sundries	21,080 00	21,080 00	15,852 44
		$1,218,000 00	$1,218,000 00	$ 957,034 89

COMMENTS

The expenditures by parks and services were as follows: Head Office, $106,176.45; Parks and Resources Information, $4,984.82; Historic Sites, $24,156.10; Banff Park, $229,338.50; Cape Breton Highlands Park, $48,170.86; Elk Island Park, $29,747.55; Georgian Bay Islands Park, $3,003.01; Glacier Park, $10,070.04; Jasper Park, $155,991.03; Kootenay Park, $42,619.10; Mount Revelstoke Park, $10,088.32; Nemiskam Park, $1,011.07; Point Pelee Park, $8,171.60; Prince Albert Park, $66,954.40; Prince Edward Island Park, $21,844.64; Riding Mountain Park, $75,695.36; St. Lawrence Islands Park, $3,501.25; Waterton Lakes Park, $64,027.32; Yoho Park, $51,483.47.

In addition to the expenditures in the national parks and on historic sites paid from this vote, other expenditures were made from Votes 176, 177 and the War Appropriation.

A detailed statement by services, comparing revenues and expenditures follows the comments on allotments.

A As of March 31, 1943, there were 188 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): G. W. Bryan, $2,400; J. H. Byrne, $3,300; H. H. Clarke, $3,600; W. D. Cromarty, $4,020; S. E. Hand, $2,400; O. E. Heaslip, $2,820 (plus house, fuel and light); T. S. H. Heaslip, $2,400; D. L. Hogan, $3,000; G. F. Horsey, $3,300; J. L. Horsfall, $2,400; L. F. Howard, $2,400; P. J. Jennings, $3,120 (plus house, fuel and light); H. Knight, $2,580 (plus house, fuel and light); C. K. LeCapelain, $2,820 (plus house, fuel and light); W. F. Lothian, $2,400 (to July 31. See Vote 133); J. D. B. MacFarlane, $3,060; J. P. Macmillan, $2,820 (plus house, fuel and light); J. G. Perdue, $2,520; C. H. E. Powell, $3,720; G. E. B. Sinclair, $3,840; J. Smart, $4,800; J. B. Snape, $2,700 (on loan to Department of National Defence from Sept. 8); J. E. Spero, $4,020; R. J. C. Stead, $4,620; J. A. Wood, $2,820 (plus house, fuel and light).

Wages paid at prevailing rates amounted to $323,951.81

C The following employees incurred expenses in excess of $300: W. D. Cromarty, $549.93; G. E. B. Sinclair, $610.52.

F The following received payments of $5,000 or over: Canadian Industries, Ltd., calcium chloride, $15,313.07; Canadian National Railways, electric energy, $16,235.20; Imperial Oil, Ltd., gasoline and oil, $22,390.38; McColl-Frontenac Oil Co., Ltd., gasoline and oil, $9,153.67; Union Oil Co. of Canada, Ltd., gasoline and oil, $5,431.42; Union Tractor and Harvester Co., Ltd., road machinery, etc., $6,909.15; Unwin's, Ltd., building material, $7,826.74; Western Grocers, Ltd., provisions, $11,125.39.

G The following received cash payments in lieu of house, fuel and light: E. K. Eaton, $611.91; S. G. James, $180; H. Knight, $322.97; E. A. Smith, $200.

NATIONAL PARKS AND HISTORIC SITES

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1942-43 AND 1941-42

	REVENUES			EXPENDITURES		
	1942-43	1941-42	Increase or Decrease*	1942-43	1941-42	Increase or Decrease*
Head Office	5,810 60	6,342 93	532 33*	110,032 74	116,751 87	6,719 13*
Parks and Resources Information				4,984 82	35,340 83	30,356 01*
Historic Sites	708 15	3,347 13	2,638 98*	24,156 10	24,101 05	55 05
Banff	(1) 373,469 16	220,734 74	152,734 42	301,218 93	501,165 33	199,946 40*
Buffalo	(2) 211 00	3,237 88	3,026 88*		118 39	118 39*
Cape Breton Highlands	518 35	841 27	322 92*	52,020 52	87,084 20	35,063 68*
Elk Island	1,823 05	29,207 78	27,384 73*	29,747 55	37,096 82	7,349 27*
Georgian Bay Islands	138 10	142 65	4 55*	3,026 96	2,818 67	208 29
Glacier	109 00	116 00	7 00*	15,582 32	8,100 54	7,481 78
Jasper	46,817 22	65,906 86	19,089 64*	188,706 03	325,763 15	137,057 12*
Kootenay	9,679 28	21,560 27	11,880 99*	90,851 77	82,667 28	8,184 49
Mount Revelstoke	2 00	24 00	22 00*	12,808 14	10,622 24	2,185 90
Nemiskam				1,011 07	997 74	13 33
Point Pelee	2,506 75	6,458 12	3,951 37*	8,171 60	10,399 07	2,227 47*
Prince Albert	13,394 17	15,627 60	2,233 43*	93,636 54	135,145 32	41,508 78*
Prince Edward Island	1,296 07	2,142 09	846 02*	21,844 64	29,128 32	7,283 68*
Riding Mountain	49,346 99	57,064 95	7,717 96*	94,651 58	146,989 61	52,338 03*
St. Lawrence Islands	200 00	200 00		3,549 65	1,930 59	1,619 06
Waterton Lakes	11,770 06	26,083 33	14,313 27*	69,577 23	92,965 39	23,388 16*
Yoho	4,798 80	11,422 70	6,623 90*	59,091 81	56,610 39	2,481 42
Fire Hazard Research				2,764 16	1,975 66	788 50
	$522,598 75	$470,460 30	$52,138 45	$1,187,434 16	$1,707,772 46	$520,338 30*

NOTES:—

(1) Includes $247,849.57 for sale of power plant.
(2) Park closed.

Expenditures 1942-43 charged as follows:—

Vote 142	National Parks and Historic Sites	957,034 89
Vote 176	National Parks	41,791 58
Vote 177	Forest Conservation	31,618 41
War	Alternative Service Work Camps	156,989 28
		$ 1,187,434 16

Vote 143 National Parks Bureau—Administration of Migratory Birds Convention Act	**50,000 00**
Expenditures	**46,029 17**
Lapsed	**$ 3,970 83**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	38,527 00	37,527 00	36,642 88
B Cost of Living Bonus	850 00	2,000 00	1,904 16
C Travelling Expenses	4,500 00	4,800 00	4,275 92
D Freight, Express, etc.	700 00	700 00	471 76
E Printing and Stationery	2,800 00	2,700 00	1,239 73
F Equipment, Materials and Supplies	2,200 00	1,950 00	1,251 82
G Sundries	423 00	273 00	224 01
H Contributions to Unemployment Insurance Fund		50 00	18 89
	$ 50,000 00	$ 50,000 00	$ 46,029 17

COMMENTS

This vote provides for expenses connected with the protection of migratory birds in Canadian territory pursuant to a treaty signed at Washington on August 16, 1916, and ratified by Parliament in 1917.

A As of March 31, 1943, there were 32 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. H. Bennett, $2,400; J. B. Corcoran, $2,400; E. J. Ebbs, $2,400; H. F. Lewis, $3,000; H. Lloyd, $4,020; J. A. Munro, $3,000; J. D. Soper, $3,000; R. W. Tufts, $3,000.

C Includes payments in excess of $300 to the following: J. A. Munro, $829.50; J. D. Soper, $793.23; R. W. Tufts, $500.34.

Vote 144 Grant to John Thomas (Jack) Miner ..... **$ 2,500 00**

COMMENTS

This grant is to assist Mr. Miner in the work of conservation of wild bird life at his bird sanctuary at Kingsville, Ont.

Mr. Miner also received a payment of $862.50 for services as game warden, part time, under Vote 143, Administration of Migratory Birds Convention Act.

SURVEYS AND ENGINEERING BRANCH

Vote 145 Branch Administration	**22,130 00**
Expenditures	**21,516 47**
Lapsed	**$ 613 53**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	19,200 00	19,200 00	19,099 52
B	Cost of Living Bonus	750 00	990 00	983 05
C	Travelling Expenses	600 00	600 00	554 41
D	Printing and Stationery	800 00	800 00	586 31
E	Sundries	780 00	515 00	268 61
F	Contributions to Unemployment Insurance Fund		25 00	24 57
		$ 22,130 00	$ 22,130 00	$ 21,516 47

COMMENTS

A As of March 31, 1943, there were 8 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. A. Pounder, $4,320; J. M. Wardle, $7,500.

C Travelling expenses of $300 and over were: J. M. Wardle, $554.41.

Vote 146 Dominion Observatory, Ottawa **95,370 00**

Expenditures **94,984 76**

Lapsed ..... **$ 385 24**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	85,519 00	85,799 00	85,779 84
B	Cost of Living Bonus	1,886 00	2,521 00	2,491 44
C	Field Surveys and Travelling	1,750 00	1,065 00	998 18
D	Supplies and Equipment	5,350 00	4,953 82	4,688 33
E	Sundries	865 00	1,006 18	1,006 18
F	Contributions to Unemployment Insurance Fund		25 00	20 79
		$ 95,370 00	$ 95,370 00	$ 94,984 76

COMMENTS

A As at March 31, 1943, there were 34 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: E. C. Arbogast, $3,240; R. E. Delury, $4,620; W. W. Doxsee, $3,180; J. P. Henderson, $3,240; E. A. Hodgson, $3,840; W. W. Jackson, $3,840; J. H. L'Abbe, $2,520; R. G. Madill, $3,240; W. S. McClenahan, $3,240; R. J. McDiarmid, $3,240; A. H. Miller, $3,840; D. B. Nugent, $3,540; W. E. Ross, $2,700; O. Sills, $3,000; R. M. Stewart, $5,220 and house valued at $600 per annum; A. H. Swinburn, $3,240.

C Travelling expenses of $300 and over were: R. G. Madill, $382.85.

Vote 147 Dominion Astrophysical Observatory, Victoria, B.C...... **27,575 00**

Expenditures **26,046 49**

Lapsed ..... **$ 1,528 51**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	23,400 00	23,375 00	22,526 89
B	Cost of Living Bonus	455 00	610 00	593 07
C	Travelling Expenses	150 00	150 00	148 82
D	Supplies and Equipment	3,000 00	2,845 00	2,231 96
E	Sundries	570 00	570 00	535 22
F	Contributions to Unemployment Insurance Fund		25 00	10 53
		$ 27,575 00	$ 27,575 00	$ 26,046 49

COMMENTS

A As of March 31, 1943, there were 9 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. S. Beals, $3,960; A. McKellar, $2,940; J. A. Pearce, $4,320 and house valued at $600 per annum; R. M. Petrie, $3,300.

Vote 148 Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts **206,670 00**

Vote 468 (Supplementary Estimates) **2,000 00**

208,670 00

Expenditures **199,285 14**

Lapsed ..... **$ 9,384 86**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	167,025 00	163,925 00	159,613 91
B	Cost of Living Bonus	5,585 00	8,585 00	7,452 91
C	Field and Travelling Expenses	21,500 00	21,500 00	20,143 70
D	Printing and Stationery	7,000 00	8,000 00	6,787 41
E	Supplies and Equipment	5,000 00	4,000 00	2,802 85
F	Miscellaneous Expenses, including Telephones, Telegrams, Freight, Cartage, etc.	2,500 00	2,500 00	2,388 78
G	Contributions to Unemployment Insurance Fund	60 00	160 00	95 58
		$ 208,670 00	$ 208,670 00	$ 199,285 14

COMMENTS

The purpose of this vote is to provide for the expenses of the Dominion Water Power Bureaux throughout the Dominion, including hydrometric measurements, international water flow data, and the administration of the Water Power and Irrigation Acts.

The Dominion receives contributions from the Provinces towards the costs of water power investigations. The amounts received during this fiscal year totalling $30,340 were deposited to revenues and are referred to in the revenue section hereof.

A C As of March 31, 1943, there were 62 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, N. T.	$3,120 00		Gow, D. B.	3,960 00	415 69
Beale, A. M.	3,720 00		Hall, J.	2,700 00	
Bissett, J. R.	3,300 00	$1,284 31	Hoover, O. H.	3,300 00	
Cawthorn, J.	2,580 00		Jones, G. E.	2,700 00	
Chisholm, K. G.	3,960 00		Marr, N.	4,920 00	
Cline, C. G.	3,300 00		Meek, V. M.	5,100 00	
Cochrane, M. F.	3,720 00		Patterson, T. M.	3,300 00	
Dawson, S. G.	3,300 00		Roger, A.	2,820 00	
Denis, L. G.	3,960 00		Strome, I. R.	3,720 00	
Fetterly, P. A.	2,700 00	707 18	Webb, C. E.	3,960 00	911 06
Fournier, O. C. E.	2,460 00	996 06	Wimberley, A. C.	2,700 00	
Gauthier, J. P. R.	2,700 00	1,201 11	Wood, G. H.	2,700 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: R. D. Barnetson, $668.19; J. A. P. Bourgeois, $787.16; C. Bray, $1,010.38; T. H. Burt, $491.84; E. P. Collier, $380.53; C. B. Corbould, $749.30; N. I. Foster, $536.69; N. J. Goode, $686.87; T. J. Moore, $513.60; O. J. Storsater, $306.02; W. H. Wallace, $401.72; A. C. Whitehouse, $416.74; W. H. Yeates, $546.86; M. L. Zirul, $1,095.47.

Included in the expenditure of allotment A are wages of labourers and gauge readers by districts as follows: Maritime District, $1,435; Quebec, $1,896.42; Ontario, $6,321.81; Manitoba and Western Ontario District, $2,243.58; Alberta and Saskatchewan, $2,206.11; British Columbia, $4,203.58.

C In addition to the travel expenses shown in the table under A C above, the following are included: auto supplies and repairs, $3,463.22; storage, $893; sundries, $542.98.

E This expenditure includes gauge supplies, $1,387.92; scientific equipment, etc., $1,414.93.

Vote 149 Lake of the Woods Control Board 7,985 00

Expenditures 7,390 50

Lapsed ..... $ 594 50

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	6,585 00	6,585 00	6,396 02
B Cost of Living Bonus	380 00	530 00	479 91
C Field, Travel and Incidental Expenses	1,000 00	850 00	514 57
D Contributions to Unemployment Insurance Fund	20 00	20 00	
	$ 7,985 00	$ 7,985 00	$ 7,390 50

COMMENTS

A portion of the maintenance expenditure paid from this vote is repaid by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, on a calendar year basis. The amount refunded for the calendar year 1942 is $6,146.46 and is reported in the revenue section hereof.

A As of March 31, 1943, there were 3 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date.

Vote 150 Expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed **17,800 00**

Expenditures **17,158 25**

Lapsed ..... **$ 641 75**

	Estimates details	Allotments authorized	Expenditures
A Payment to Ontario of annual interest and operation charges for the calendar year 1942	16,693 60	16,693 60	16,426 28
B Annual operating costs incurred by the Dominion	800 00	800 00	671 74
C Cost of Living Bonus	36 00	61 00	60 23
D Miscellaneous and Capital Contingencies	260 40	235 40	
E Contributions to Unemployment Insurance Fund	10 00	10 00	
	$ 17,800 00	$ 17,800 00	$ 17,158 25

COMMENTS

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, which requires the Province to repay to the Dominion all capital and operating charges in connection with the development of power in the Winnipeg River incurred by reason of the Lac Seul Conservation Act, 1928, Chapter 32. The Province repays on a calendar year basis and the amount refunded for 1942 is $17,387.49 and is reported in the revenue section hereof.

Vote 151 For acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act. (Revote) **1,800 00**

Expenditures **131 88**

Lapsed ..... **$ 1,668 12**

COMMENTS

The above amount was paid to the Province of Ontario in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by that Province of approximately 55 per cent of the above expenditure under an amortization plan. This repayment will be shown under Revenue, Refunds of Expenditure.

Vote 152 General expenses of the Committee as established under P.C. 682, dated February 17, 1941, to report on the conservation of the waters of the St. Mary and Milk Rivers **500 00**

Expenditures ..... **$ 500 00**

COMMENTS

The Committee appointed by P.C. 682 of February 17, 1941, consisted of three members namely, Victor Meek, Dominion Water Power Bureau, Department of Mines and Resources, George Spence, Director of Prairie Farm Rehabilitation, Department of Agriculture, and W. E. Hunter, Accounts Branch, Department of Finance. The Order in Council further directed that the expenses of each member be borne by the department of which he is a member and that general expenses that cannot be properly met by the departments will be provided for in the votes of the Water Power Bureau.

The above expenditure was incurred in connection with printing of the report.

Vote 153 Engineering and Construction Service **86,745 00**

Expenditures **86,096 71**

Lapsed ..... **$ 648 29**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	78,255 00	77,555 00	77,278 61
B	Cost of Living Bonus	2,191 00	2,891 00	2,886 81
C	Travelling Expenses	1,300 00	1,300 00	1,010 00
D	Printing and Stationery	1,200 00	1,200 00	1,174 23
E	Sundries	3,799 00	3,759 00	3,715 38
F	Contributions to Unemployment Insurance Fund		40 00	31 68
		$ 86,745 00	$ 86,745 00	$ 86,096 71

COMMENTS

A As of March 31, 1943, there were 35 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: C. H. Buck, $3,060; C. R. Cornish, $2,700; N. J. Goebelle, $2,580; K. D. Harris, $3,120; T. S. Mills, $5,220; J. H. Mitchell, $3,300; P. Shaw, $2,700; W. H. Snelson, $2,700; N. A. Sparks, $2,700; R. L. Squire, $3,000; J. N. Stinson, $4,020; A. S. Thomas, $2,700; C. M. Walker, $4,020.

C Travelling expenses of $300 and over were: T. S. Mills, $400.75.

Vote 154 Geodetic Service **133,780 00**

Expenditures **125,727 62**

Lapsed ..... **$ 8,052 38**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	115,040 00	114,050 00	107,644 88
B	Cost of Living Bonus	2,540 00	2,540 00	2,384 22
C	Other Expenses of Field Parties	12,750 00	12,700 16	12,080 47
D	Travelling Expenses	200 00	200 00	
E	Printing and Stationery	1,200 00	2,190 00	1,542 33
F	Sundries	2,050 00	2,074 84	2,056 64
G	Contributions to Unemployment Insurance Fund		25 00	19 08
		$ 133,780 00	$ 133,780 00	$ 125,727 62

COMMENTS

A C As of March 31, 1943, there were 32 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Barton, H. M.	$3,240 00	
Berry, E. W.	3,285 00	
Cordukes, J. P.	3,240 00	
Dalton, G. F. (military leave, Nov. 19)	3,240 00	
Dennis, T. C.	3,240 00	
Dennis, W. M.	3,420 00	$ 565 03
Dozois, L. O. R.	3,285 00	
Fraser, D. J.	3,240 00	
Gibson, G. H. D. (Nov. 24)	2,520 00	
Kihl, J. H.	2,700 00	
MacTavish, W. H.	3,240 00	
McDiarmid, F. A.	3,420 00	
McMillan, D.	2,700 00	
Menzies, J. W.	3,240 00	1,764 87
Montgomery, R. H.	3,720 00	
Ney, C. H.	3,240 00	1,133 80
Ogilvie, N. J.	5,400 00	
Parker, T. H.	3,240 00	
Raley, G. S.	2,700 00	
Rannie, J. L.	4,020 00	857 20
Ratz-Ross, J. E.	3,420 00	
Reid, F. B.	3,420 00	604 58
Robb, K. H.	2,700 00	
Tobey, W. M. (Nov. 14)	4,320 00	
Wadlin, L. N.	3,240 00	
Westland, C. R.	3,240 00	
Woodruff, B. J.	2,700 00	

In addition to the above, C. B. C. Donnelly (whose salary is charged to vote 158) was paid travelling expenses of $604.21.

Also included in the expenditure from this allotment are wages of field parties, $9,957.82.

C The payments from this allotment include travelling and maintenance expenses of geodetic field parties exclusive of wages.

Vote 155 To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin **240 00**

Expenditures ..... **$ 240 00**

COMMENTS

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921.

Vote 156 International Boundary Commission **34,320 00**

Expenditures **34,058 80**

Lapsed ..... **$ 261 20**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	27,920 00	26,739 58	26,739 58
B	Cost of Living Bonus	1,238 00	1,324 52	1,324 52
C	Other Expenses of Field Parties	3,422 00	4,355 31	4,355 06
D	Travelling Expenses	500 00	479 38	479 38
E	Stationery	240 00	123 27	109 48
F	Sundries	1,000 00	1,297 94	1,050 78
		$ 34,320 00	$ 34,320 00	$ 34,058 80

COMMENTS

A As of March 31, 1943, there were 7 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: D. F. Chisholm, $2,700; G. H. McCallum, $3,480; H. S. Mussell, $3,240; J. R. O'Connell, $3,120; G. T. Prinsep, $3,240. Also included in this allotment are wages of field parties, $7,419.58.

C The following expenses are included in this allotment: travelling expenses, H. S. Mussell, $642.98, G. T. Prinsep, $482.07; field parties, $202.71; provisions, $1,932.35.

D Travelling expenses of $300 and over were: N. J. Ogilvie, $454.93.

Vote 157	**Hydrographic and Map Service: Hydrographic Service**	**351,850 00**
	Expenditures	**335,157 82**
	Lapsed	**$ 16,692 18**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	252,550 00	238,550 00	237,664 05
B	Cost of Living Bonus	12,403 00	14,603 00	13,753 66
C	Contributions to Unemployment Insurance Fund	866 00	866 00	786 82
D	Travelling	6,750 00	8,350 00	8,035 52
E	Printing and Stationery	4,045 00	3,345 00	3,020 75
F	Supplies	43,109 00	45,609 00	38,488 10
G	Repairs	12,015 00	8,515 00	6,493 80
H	Charts and Publications	15,925 00	24,925 00	19,927 10
I	Sundries	4,187 00	7,087 00	6,988 02
		$ 351,850 00	$ 351,850 00	$ 335,157 82

COMMENTS

The expenses of charting Dominion waters by stations and vessels are as follows: Headquarters Hydrographic Survey, $153,488.54; Nova Scotia, $9,942.56; Cape Breton—*C.G.L. Henry Hudson*, $19,763.19; *C.G.S. Wm. J. Stewart*, $81,003.74; *C.G.H. Pender*, $50.17; Victoria Warehouse, $2,225.92; *C.G.L. Boulton*, $8,369.62; Headquarters, Precise Water Levels, $16,585.33; Gauging stations, Precise Water Levels, $10,389.75; Headquarters, Tidal and Current, $17,009.91; Gauging stations, Tidal and Current, $3,835.07; Newfoundland, $12,494.02.

A D As of March 31, 1943, there were 113 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beauchemin, J. U.	$3,900 00	$1,950 62	Lacroix, G. W.	2,460 00	
Bell, J.	2,700 00		Lee, R. B.	2,700 00	
Bent, R. W.	3,000 00		Leslie, G. E.	2,460 00	
Brown, J.	2,640 00		Lowe, G. E.	3,000 00	
Crichton, G. L.	3,720 00		MacKinnon, M. A.	3,000 00	410 89
Davies, L. R.	3,000 00		MacMillan, F. R.	2,400 00	
Ettershank, R. H.	2,460 00		Martin, C. H.	2,460 00	
Foreman, J. L.	3,000 00		Matthewman, A. S.	2,460 00	551 95
Fraser, R. J.	4,620 00		Moore, J. J.	2,520 00	
Gray, N. G.	3,000 00	342 13	Parizeau, H. D.	4,200 00	398 31
Hanson, R. E.	3,000 00		Peters, F. H.	5,400 00	
Jones, H. W.	3,480 00		Price, C. A.	3,480 00	505 02
Knight, J. H.	3,240 00		Radakir, P.	2,460 00	

	Salary rate	Travelling expenses
Rutley, J. I. A.	2,460 00	
Silver, G. A.	2,640 00	
Smith, F. C. G.	3,900 00	
Surette, G. A.	2,460 00	
Tardif, T. M.	3,000 00	
Titus, S. R.	2,940 00	
Wightman, A. F.	2,460 00	
Watts, W. J.	2,640 00	
Willis, W. K.	3,540 00	
Young, R. B.	3,000 00	

The following employee, whose salary rate was under $2,400 on that date, received travelling expenses in excess of $300: W. E. Rainboth, $421.44.

Labourers and seamen were paid prevailing rates and received $63,517.41.

F This allotment includes: fuel, $6,706.83; gasoline, $3,282.01; provisions, $7,270.25; supplies and equipment, $18,634.74; sundries, $2,594.27. From this allotment the Vancouver Island Coals, Ltd., was paid $6,061.83.

G From this allotment Victoria Machinery Co., Ltd., was paid $2,978.50 for repairs to *C.G.S. Wm. J. Stewart.*

H Of the total paid from this allotment, $16,462.22 was paid to the King's Printer.

Vote 158	**Hydrographic and Map Service: Legal Surveys and Map Service, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying**	**177,845 00**
Vote 469	**(Supplementary Estimates)**	**3,700 00**
		181,545 00
	Expenditures	**179,975 25**
	Lapsed	**$ 1,569 75**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	160,200 00	158,705 00	158,694 48
B	Cost of Living Bonus	4,845 00	6,145 00	5,937 84
C	Travelling Expenses	400 00	300 00	268 24
D	Provisions and Equipment	350 00		
E	Office Expenses	15,400 00	15,945 00	14,630 69
F	Grant, Canadian Institute of Surveying	350 00	350 00	350 00
G	Contributions to Unemployment Insurance Fund		100 00	94 00
		$ 181,545 00	$ 181,545 00	$ 179,975 25

COMMENTS

A As of March 31, 1943, there were 84 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date.

	Salary rate
Allan, F. M.	$2,820 00
Barber, H. G.	3,720 00
Bayly, G. St. J.	3,240 00
Bedard, H. J.	2,880 00
Bennett, G. A.	3,240 00
Besserer, C. W.	2,820 00
Birchall, W. A.	3,420 00
Blue, W. A.	2,400 00
Bradley, J. D.	2,880 00
Burkholder, E. L.	2,580 00
Cameron, M. G.	3,300 00
Chartrand, D. E.	2,940 00
Colquhoun, G. A.	3,000 00
Cunningham, T. M. M.	3,000 00
Donnelly, C. B. C.	2,940 00
Fawcett, S. D.	3,420 00

	Salary rate		Salary rate
Gooday, S. H.	2,700 00	Peaker, W. J.	3,240 00
Gorman, A. O.	3,240 00	Probert, S. W.	2,820 00
Holding, R.	2,460 00	Purdy, W. A.	2,700 00
Kirwan, G. L.	2,580 00	Rinfret, C.	3,420 00
Metivier, A.	2,460 00	Russell, J.	2,700 00
Murray, H. A.	3,300 00	Waugh, B. W.	4,020 00
Parry, H.	3,600 00	White, W. R.	3,480 00

E This expenditure includes stationery and office supplies, $6,605.04; photographic supplies, $922.21; scientific equipment, $2,522.32; sundry supplies and materials, $2,968.48.

Vote 159	**Board of Examiners, Dominion Land Surveyors, etc.**	**850 00**
Vote 470	**Expenses of holding a special examination in England by Board of Examiners, Dominion Land Surveyors**	**200 00**
		1,050 00
	Expenditures	**879 17**
	Lapsed	**$ 170 83**

		Estimates details	Allotments authorized	Expenditures
A	Fees, Board of Examiners	715 00	770 00	770 00
B	Sundries	335 00	280 00	109 17
		$ 1,050 00	$ 1,050 00	$ 879 17

COMMENTS

These votes were provided to pay the fees of the Board of Examiners and to defray the expenses connected with the examination of candidates in accordance with the Dominion Lands Survey Act.

INDIAN AFFAIRS BRANCH

Vote 160	**Branch Administration**	**56,032 00**
	Expenditures	**51,372 06**
	Lapsed	**$ 4,659 94**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	44,940 00	44,250 00	42,447 57
B	Cost of Living Bonus	1,892 00	2,582 00	2,540 48
C	Supplies and Materials	3,500 00	3,500 00	1,900 37
D	Travelling Expenses	800 00	800 00	118 07
E	Telegrams, Telephones and Postage	1,400 00	1,400 00	1,311 40
F	Professional and Special Services	3,000 00	3,000 00	2,929 39
G	Miscellaneous	500 00	500 00	124 78
		$ 56,032 00	$ 56,032 00	$ 51,372 06

COMMENTS

A As of March 31, 1943, there were 22 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: M. Christianson, $5,220; H. P. Johnson, $2,400; T. R. L. MacInnes, $4,620; H. W. McGill, $7,500; A. E. St. Louis, $3,000.

F Legal fees accounted for $1,981.74 of this allotment.

Vote 161 Indian Agencies	**646,686 00**
Expenditures	**636,459 40**
Lapsed	**$ 10,226 60**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	363,413 00	355,163 00	369,546 21
B	Cash Allowances	16,200 00	16,200 00	
C	Cost of Living Bonus	25,540 00	31,790 00	31,679 04
D	Supplies and Materials	41,020 00	42,520 00	40,757 71
E	Travelling Expenses	66,105 00	66,105 00	65,442 22
F	Freight, Express, Cartage, etc.	5,465 00	4,465 00	3,703 31
G	Telegrams, Telephones and Postage	13,085 00	14,085 00	14,081 42
H	Professional and Special Services	4,785 00	6,785 00	6,017 89
I	Meter Rates	6,355 00	5,355 00	5,142 48
J	Rents	4,805 00	4,805 00	4,529 65
K	Equipment Maintenance	40,455 00	40,455 00	38,592 78
L	Repairs to Buildings, Roads, etc.	31,914 00	33,764 00	32,604 87
M	Miscellaneous	3,500 00	3,500 00	3,234 41
N	Acquisition of Equipment	13,775 00	12,775 00	12,642 67
O	Construction of Buildings and Works	10,269 00	8,919 00	8,484 74
		$ 646,686 00	$ 646,686 00	$ 636,459 40

COMMENTS

A E As of March 31, 1943, there were 260 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses, exclusive of transportation by warrants, where the amount was in excess of $300.

	Salary rate	Travelling expenses
Arneil, W. S.	$3,360 00	$1,795 94
Ashbridge, P. B.	2,940 00	534 51
Ball, F. J. C.	3,180 00	484 20
Barber, A. H.	3,000 00	
*Barolet, W.	2,700 00	
Brisebois, F. X. L.	2,580 00	
Burke, J. G.	3,180 00	819 54
Caldwell, J. D.	2,640 00	425 75
Coleman, J.	3,600 00	315 44
Daunt, A. O'N.	3,000 00	
Edwards, F. (Nov. 12)	2,580 00	
Gillett, J.	3,120 00	
Hamilton, A. G.	3,600 00	
*Harvey, J. P.	3,960 00	
Howe, R.	2,640 00	467 49
Johnston, C. R.	2,460 00	499 63
Marleau, J. A.	2,460 00	871 32
McKay, D.	4,380 00	573 94
McPherson, E.	2,460 00	417 70
*Melling, J.	3,240 00	658 82
Moore, A. D.	2,460 00	346 53
Moore, R. H.	3,060 00	644 20
Mortimer, G. C.	2,880 00	850 39
*Murray, T. F.	3,220 00	
*Orford, T. J.	4,380 00	494 15
Randle, E. P.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
*Riopel, J. H.	3,480 00		Thibault, J.	3,000 00	1,104 00
Schmidt, C. P.	3,600 00	458 36	Todd, M. S.	2,580 00	522 95
Steele, F. M.	3,780 00		*Truesdell, W. A. M.	4,140 00	
Strang, A.	2,580 00	787 50	Waddy, J. W.	2,580 00	
Taylor, H. E.	2,580 00		Waite, S. J.	2,440 00	848 48

*Part of these salaries was paid from Vote 163.

E The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: F. J. Clarke, $303.41; J. W. Daley, $463.49; R. S. Davis, $569.56; Geo. W. Down, $491.44; H. Lariviere, $591.56; P. G. Lazenby, $1,110.33; N. P. L'Heureux, $627.34; J. F. Lockhart, $404.34; S. Lovell, $916.04; S. Mallinson, $637.94; F. Matters, $473.56; M. W. McCracken, $431.90; J. P. B. Ostrander, $343.01; B. T. Phillips, $705.75; W. P. B. Pugh, $411.49; C. N. C. Roberts, $1,503.46; R. Sampson, $517.48; S. H. Simpson, $382.29; A. G. Smith, $391.04; G. Swartman, $710.

Air transportation to the amount of $9,864.74 is included in the allotment provided for travelling expenses.

B Cash allowances, as provided in the classification of these positions, represent compensation in lieu of house, fuel and light and are added to salaries, the expenditure being included in the total under A. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department furnishes house, fuel, light and rations.

D The expenditure is classified as follows: stationery and office supplies, $5,689.94; fuel, $20,852.28; forage, $5,193.55; provisions, $7,772.48; sundry, $1,249.46. The Department of Public Printing and Stationery received $5,664.24.

H A legal fee amounting to $4,241.85 was paid to G. McL. Campbell, Port Alberni, B.C., on account of the trial of Hippolite Thomas.

K Maintenance costs were paid as follows: motor cars and repairs, $23,052.69; floating equipment, $8,950.61; light, heat and power, $5,734.17; sundry, $855.31.

L Building repairs amounted to $16,112.96; road repairs, $14,782.86; sundry, $1,709.05.

N The following is a classification of expenditure: farm equipment and stock, $1,157.97; light, heat and power equipment, $1,355.57; motor cars, $8,631.71; sundry, $1,497.42.

O A residence was constructed for the Indian Agent at Crooked Lake, Saskatchewan, for the sum of $6,254.60. Payments to the contractors, Webb and Wellbelove, were $6,210.26.

Vote 162	**Reserves and Trusts—Administration**	**40,350 00**
Vote 471	**(Supplementary Estimates)**	**3,000 00**
		43,350 00
	Expenditures	**28,604 56**
	Lapsed	**$ 14,745 44**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	32,145 00	32,145 00	24,621 91
B	Cost of Living Bonus	1,505 00	1,505 00	1,142 83
C	Travelling Expenses	1,500 00	1,500 00	762 03
D	Acquisition of Land	1,000 00	1,000 00	
E	Rents	700 00	700 00	
F	Miscellaneous	1,000 00	1,000 00	996 12
G	Surveys	5,500 00	5,500 00	1,081 67
		$ 43,350 00	$ 43,350 00	$ 28,604 56

COMMENTS

A As of March 31, 1943, there were 11 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: D. J. Allan, $4,620; J. Bradley, $3,000; J. C. Caldwell, $4,020; M. McCrimmon, $3,120 (war supplement $240 authorized by P.C. 32/1280 included).

C Included in this allotment are the travelling expenses of M. McCrimmon, $479.98.

Reserves and Trusts—Indian Annuities, Indian Act, Sec. 162, c. 98, R.S. ..... **$ 261,741 55**

COMMENTS

Per capita annuities were paid as follows: 171 chiefs at $25; 369 headmen at $15; 47,837 Indians at $5 and 79 at $4. Upon being enfranchised, 19 Indians received $100 each in accordance with Sec. 14 of the Indian Act, and 55 Indian women received $50 as commutation of the annuity under Sec. 14. Payment of arrears amounted to $1,180.55.

To assist in the payment of the Robinson Treaty annuities, a grant of $6,600 from this Statutory Vote was made to the Trust Fund. The Province of Ontario repaid the sum of $22,316 representing Treaty 9 annuities.

Vote 163 Medical—Indian Hospitals and General Care of Indians **1,462,873 00**
Expenditures **1,402,816 54**

Lapsed ..... **$ 60,056 46**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	254,936 00	248,436 00	248,143 96
B	Cash Allowances	6,960 00	6,960 00	
C	Cost of Living Bonus	20,957 00	27,457 00	27,177 92
D	Supplies and Materials	140,000 00	165,000 00	164,520 59
E	Travelling Expenses	50,000 00	52,000 00	50,682 89
F	Freight, Express, Cartage, etc.	4,000 00	4,000 00	3,525 16
G	Telegrams, Telephones and Postage	1,600 00	2,800 00	2,693 32
H	Professional and Special Services including Hospitalization	947,920 00	892,720 00	855,807 68
I	Meter Rates	4,000 00	8,500 00	8,116 94
J	Rents	2,000 00	2,000 00	1,394 00
K	Equipment Maintenance	6,000 00	11,500 00	8,742 77
L	Repairs to Buildings	6,000 00	12,500 00	10,635 30
M	Miscellaneous	8,000 00	8,000 00	3,293 87
N	Acquisition of Equipment	10,500 00	21,000 00	18,082 14
		$1,462,873 00	$1,462,873 00	$1,402,816 54

COMMENTS

The purpose of this vote is to provide for general medical services, including salaries to medical officers and nurses operating departmental hospitals as well as fees for professional services.

A E As of March 31, 1943, there were 273 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets) as well as travelling expenses, exclusive of transportation by warrants, where the amount was in excess of $300.

	Salary rate	Travelling expenses
Atkinson, J. R.	$3,900 00	
Barclay, W. S.	4,440 00	
*Barolet, W.	2,700 00	
*Corrigan, C.	3,240 00	$460 30
Falconer, W. L.	4,620 00	522 77
Galbraith, J. D.	3,780 00	
Hamel, A. M.	3,780 00	
Head, P. W.	4,080 00	
*Jamieson, T. J.	3,120 00	
Harvey, J. P.	3,960 00	
Melling, J.	3,240 00	
Moore, P. E.	4,620 00	1,118 96
Morrow, J. M.	4,080 00	
*Murray, T. F.	3,220 00	
*Orford, T. J.	4,380 00	
Ridge, J. M.	3,120 00	
*Riopel, J. H.	3,480 00	
Simes, A. B.	4,020 00	
Simpson, R. N. (Sept. 18)	2,400 00	
*Truesdell, W. A. M.	4,140 00	
Yule, R. F.	3,120 00	

*Part of these salaries was paid from Vote 161.

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: C. I. Fisk, $659.69; C. Vinthers, $455.80; G. Woodcock, $870.18.

B Cash allowances as provided in the classification of these positions represent compensation in lieu of house, fuel and light and are added to salaries, the expenditure being included in the total under A. A number of employees receive, in addition to salaries, allowances in kind, that is, the Department furnishes house, fuel, light, and rations.

D Medical supplies amounting to $43,916.40 were purchased through the Department of Pensions and National Health. $12,973.22 from the Western Chemical Industries, Ltd., and $13,008.84 from other sources. Provisions cost $71,515.53, of which the Fraser Valley Milk Producers Association received $9,181.77. Other items include clothing, $1,240.85, fuel, $16,997.57, and sundry, $4,868.18.

E Transportation of Indians to and from hospitals amounted to $33,727.61, of which $8,930.91 was for air travel. Travelling expenses of doctors and nurses, other than those listed in A E above, amounted to $12,867.58, including air travel of $3,155.79.

H The following doctors received fees in excess of $1,000: M. G. Archibald, Kamloops, B.C., $1,400; W. S. Arnold, Haileybury, Ont., $1,126.33; L. G. Bolduc, Senneterre, Que., $1,106.50; H. A. Boyce, Deseronto, Ont., $1,789.08; W. A. Broddy, Southampton, Ont., $1,240; J. P. Cade, Prince Rupert, B.C., $1,672.50; A. H. Campbell, Broadview, Sask., $2,000; J. H. Conroy, Edmonton, Alta., $3,174.09; G. L. and A. B. Cooke, Lloydminster, Sask., $1,611.96; P. O. Coulombe, Sturgeon Falls, Ont., $1,440.50; J. P. Decosse, St. Paul, Alta., $2,000; C. Dumont, Campbellton, N.B., $1,200; A. C. Duncan, Dawson, Y.T., $1,300; J. D. Duncan, Leask, Sask., $1,977.50; H. E. Eckardt, Shannonville, Ont., $1,234.50; S. P. Findlay, Fraser Lake, B.C., $1,200; W. H. G. Gibbs, Selkirk, Man., $1,881.75; J. C. Gillie, Fort William, Ont., $1,312.50; S. Golfman, Punnichy, Sask., $1,880.14; L. M. Greene, Smithers, B.C., $1,215; F. C. Hamill, Blind River, Ont., $1,471.85; T. C. Holmes, Burns Lake, B.C., $1,338; W. F. Kenny, Rexton, N.B., $1,382.50; J. W. Kettlewell, Portage la Prairie, Man., $1,274.78; J. A. Key, Cardston, Alta., $2,441; J. A. Langlois, Notre Dame du Nord, Que., $1,150; J. T. L'Ecuyer, Maniwaki, Que., $1,484.50; J. F. McCullough, Sudbury, Ont., $1,889.35; J. Page, St. Benoit, Que., $1,255; W. V. V. Pardy, Mount Bridges, Ont., $1,335.50; J. R. Pare, Duck Lake, Sask., $1,070; F. J. Porth, Lebau, Man., $2,346.92; G. H. Stobie, Belleville, Ont., $1,302; J. A. Tallon, Cornwall, Ont., $2,500.08; N. G. Trimble and M. K. Brandt, The Pas, Man., $1,656.05; F. Walkin, Ashern, Man., $1,166.48; J. B. T. Wood, High Prairie, Alta., $1,659.66.

The following hospitals were paid fees in excess of $5,000: Bella Coola General, B.C., $7,275.50; Brant Sanatorium, Brantford, Ont., $6,649; Bulkley Valley District, Smithers, B.C., $6,007; Canadian Red Cross Society, Ontario, $5,063.62, Saskatchewan, $74; Central Alberta Sanatorium, Calgary, Alta., $13,355.36; Fort William Sanatorium, Ont., $16,178.25; Holy Family, Prince Albert, Sask., $5,331.10; Lady Minto, Chapleau, Ont., $6,060.50; Lady Minto, Cochrane, Ont., $10,242.50; R. W. Large Memorial, Bella Bella, B.C., $12,147.91; Manitoba Sanatorium Board, Dynevor Indian, St. Peters, Man., $28,423.50; Ninette, Man., $4,771; Missionary Society, Church of England in Canada, Toronto, Ont., $11,272.69; Missionary Society of the Church of England in Canada, Winnipeg, Man., $5,531.80; Mountain Sanatorium, Hamilton, Ont., $7,687.60; Muskoka Sanatorium, Gravenhurst, Ont., $9,023.64; Port Simpson General, B.C., $22,953; Provincial Mental Hospitals,

British Columbia, $9,035.55; Manitoba, $8,796.07; Ontario, $17,106.10; Saskatchewan, $9,286; Queen Alexandra Sanatorium, London, Ont., $9,414; Queen Alexandra Solarium, Cobble Hill, B.C., $7,200; Roman Catholic Episcopal Corporation of MacKenzie, $23,612; Roman Catholic Mission, Oblate Fathers, Montreal, Que., $7,138.25; Sacred Heart, Caughnawaga, Que., $18,299.50; Saint Anthony's, The Pas, Man., $9,716.33; Saint John Tuberculosis, East Saint John, N.B., $6,598.60; St. Joseph's General, Port Arthur, Ont., $5,712.83; St. Mary's on the Lake Sanatorium, Haileybury, Ont., $5,992.95; St. Paul's, Vancouver, B.C., $12,521; Saskatchewan Anti-Tuberculosis League, Fort San, Sask., $54,356.98; Toronto Hospital for Tuberculosis, Weston, Ont., $20,780.65; Victoria, London, Ont., $5,665.50; Whitehorse General, Yukon, $7,257.50; Wrinch Memorial, Hazelton, B.C., $20,008.29.

L Of the total expenditure, $4,756.55 was spent on repairs at Fort Alexander Hospital and $2,159.24 at Fort William Reserve Hospital.

N Hospital equipment amounting to $3,324.73 was installed at Coqualeetza; $2,174.11 at Lady Willingdon and $2,684.98 at Norway House. Sundry equipment purchased for the various hospitals makes up the balance of this allotment.

Vote 164 Grants to Hospitals **5,400 00**

Expenditures ..... **$ 5,400 00**

COMMENTS

Grants of $1,080 each to the following hospitals in the Northwest Territories have been approved by the Governor in Council: Church of England, Aklavik; Roman Catholic, Aklavik; Fort Norman; Fort Simpson and Fort Smith.

Vote 165 Welfare and Training—Welfare of Indians **892,268 00**

Expenditures **647,977 58**

Lapsed ..... **$ 244,290 42**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	22,350 00	22,135 00	18,189 19
B	Cost of Living Bonus	572 00	787 00	760 70
C	Supplies and Materials	697,831 00	683,538 31	486,455 27
D	Travelling Expenses	4,050 00	4,050 00	3,213 64
E	Freight, Express, Cartage, etc.	23,510 00	23,510 00	18,134 06
F	Professional and Special Services	200 00	200 00	12 00
G	Rents	2,650 00	2,650 00	1,121 50
H	Equipment Maintenance	18,790 00	18,790 00	4,786 74
I	Repairs to Buildings	21,325 00	21,325 00	13,955 47
J	Miscellaneous	26,025 00	40,317 69	39,593 59
K	Acquisition of Equipment	36,855 00	36,855 00	29,484 53
L	Construction of Buildings and Works	38,110 00	38,110 00	32,270 89
		$ 892,268 00	$ 892,268 00	$ 647,977 58

COMMENTS

A As of March 31, 1943, there were 7 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: R. A. Hoey, $5,220; K. A. M. Moodie, $2,400; J. E. Morris, $2,640.

C The expenditure is classified as follows: clothing, general, $70,914.57; triennial clothing issued to chiefs and headmen in accordance with Treaties, $3,505.47; forage, $685.50; fuel, $14,392.33; hunting and fishing supplies, $35,808.78; provisions, $343,903.21; seed and fertilizer, $15,953.88; stationery and office supplies, $200.40; sundries, $1,091.13.

D Includes the following: K. A. M. Moodie, $425.07; Indians, etc., $2,788.57. Items for Air travel included in the accounts amounted to $375.24.

J Legal fees of $3,008.48 were paid to C. MacKenzie, Sydney, N.S., and an additional $3,000 expended in acquiring land at Shubenacadie for amalgamating all Indian Agencies in Nova Scotia into two Agencies. These payments were authorized by P.C. 965 of February 8, 1943. The Province of Ontario also received $3,000 in payment for Bear Island under authority of P.C. 2728, April 5, 1943. Other expenses were burials, $11,420.89; care of indigents, $18,577.85; sundries, $586.37.

K The expenditure is classified as follows: camp equipment, $3,153.29; farm equipment, $5,039.10; light, heat and power equipment, $634.54; live stock, $15,799.10; motor car repairs and parts, etc., $2,478.87; sundries, $2,379.63.

L $5,253.06 was spent at Eskasoni and $16,746.14 at Shubenacadie in connection with the amalgamation of agencies.

Payments of over $5,000 from this vote were made to the following: J. H. Ashdown Hardware Co., Ltd., $6,908.14; Atlantic Trading Co., Ltd., $5,668.52; Canada Packers Ltd., $23,038.60; Dept. of National Defence, $40,615.76; Drummondville Cotton Co., Ltd., $11,272.05; Gaimers Ltd., $7,443.50; Horne and Pitfield Ltd., $5,187.39; Hudson's Bay Co., $89,929.55; Kelly and Douglas Co., $5,236.67; Marshall Wells Ltd., $6,825.80; North West Mill and Feed Co., $5,383.97.

Vote 166 Welfare and Training—Indian Education 529,155 00
Expenditures 465,490 32

Lapsed .....$ 63,664 68

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	291,246 00	285,046 00	261,225 89
B	Cost of Living Bonus	28,984 00	35,184 00	34,731 21
C	Supplies and Materials	79,500 00	74,000 00	66,267 14
D	Travelling Expenses	11,000 00	11,000 00	10,232 68
E	Freight, Express, Cartage, etc.	4,000 00	3,000 00	1,990 10
F	Telegrams, Telephones, Postage, etc.	200 00	200 00	119 67
G	Professional and Special Services	4,200 00	6,200 00	5,411 42
H	Meter Rates	2,000 00	2,000 00	951 14
I	Rents	5,000 00	5,000 00	4,150 41
J	Assistance to Ex-pupils	23,000 00	23,000 00	12,735 67
K	Equipment Maintenance	5,000 00	6,000 00	5,535 57
L	Repairs to Buildings	45,625 00	42,410 00	33,412 15
M	Miscellaneous	2,600 00	8,100 00	7,071 01
N	Acquisition of Equipment	25,800 00	25,800 00	19,765 33
O	Construction of Buildings and Works	1,000 00	2,215 00	1,890 93
		$ 529,155 00	$ 529,155 00	$ 465,490 32

COMMENTS

A As of March 31, 1943, there were 287 employees, chiefly school teachers, paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): G. H. Barry, $2,460 (Aug. 1); A. J. Doucet, $2,520; P. N. L. Phelan, $4,080.

C The following is a classification of expenditure: stationery and school supplies, $30,246.88; fuel for day schools, $24,127.76; provisions, $7,303.52; sundries, $4,588.98. The Department of Public Printing and Stationery received $29,231.26.

D The accounts included those for: A. J. Doucet, $1,290.56; Indian school children, etc., $8,942.12. Items for Air travel included in the accounts amounted to $180.30.

J Tuition fees, etc., of Indian children attending high schools and colleges were paid from this allotment.

N Classes of equipment purchased were: educational, $11,410.31; recreational, $864.33; light, heat and power, $6,775.70; sundries, $714.99.

Vote 167 Welfare and Training—Grants to Residential Schools..... 1,382,369 00
Expenditures 1,375,794 09

Lapsed .....$ 6,574 91

		Estimates details	Allotments authorized	Expenditures
A	Wages—Night Watchmen	5,685 00	5,685 00	5,395 00
B	Per Capita Grants	1,354,784 00	1,354,784 00	1,354,766 73
C	Equipment Maintenance	1,000 00	1,000 00	
D	Repairs to Buildings	11,700 00	12,700 00	12,315 29
E	Acquisition of Equipment	9,200 00	8,200 00	3,317 07
		$1,382,369 00	$1,382,369 00	$1,375,794 09

COMMENTS

B Per capita grants varying from $160 to $260 per annum were paid to the following schools operated by various church organizations:

Nova Scotia: Shubenacadie, $27,816.36.

Quebec: Fort George, Church of England, $8,909.86; Fort George, Roman Catholic, $3,617.

Ontario: Albany, $8,922.89; Cecilia Jeffrey, $23,405.84; Chapleau, $15,027.57; Fort Frances, $13,720.68; Fort William, $14,020.40; Kenora, $13,720.68; McIntosh, $16,051.41; Mohawk Institute, $16,322.80; Moose Fort, $19,294.27; Mount Elgin, $27,557.19; Shingwauk, $21,808.37; Sioux Lookout, $19,924.60; Spanish, $39,715.08.

Manitoba: Birtle, $17,327.24; Brandon, $28,032.42; Cross Lake, $17,025.76; Elkhorn, $23,350.50; Fort Alexander, $16,949.10; Norway House, $17,917.58; Pine Creek, $19,370.32; Portage la Prairie, $15,233; Sandy Bay, $15,334.84.

Saskatchewan: Beauval, $14,174.94; Cowessess, $14,527.74; Duck Lake, $29,055.60; File Hills, $15,508.49; Gordons, $18,420.28; Guy, $20,651.07; Lac La Ronge, $19,370.40; Muscowequan, $16,949.06; Onion Lake, Church of England, $16,603.20; Onion Lake, Roman Catholic, $19,910.36; Qu'Appelle, $41,508; Round Lake, $12,106.48; St. Phillips, $11,299.32; Thunderchild, $18,546.52.

Alberta: Blood, $22,598.74; Blue Quills, $22,460.70; Crowfoot, $12,106.52; Edmonton, $20,422.78; Ermineskin, $22,244.42; Holy Angels, $5,609.84; Grouard, $17,284.41; Joussard, $21,114.98; Morley, $16,603.20; Old Sun, $15,811.68; Sacred Heart, $8,071; St. Albert, $19,110.19; St. Cyprian, $8,022.87; St. Paul, $22,598.74; Sturgeon Lake, $15,772.98; Vermilion, $11,391.58; Wabasca, Church of England, $5,626.36; Wabasca, Roman Catholic, $19,278.12; Whitefish Lake, $5,225.73.

British Columbia: Alberni, $30,894.98; Alert Bay, $35,051.20; Cariboo, $20,421.90; Christie, $18,702.82; Kamloops, $47,319.08; Kootenay, $16,246.98; Kuper Island, $14,908.02; Lejac, $26,565.08; Port Simpson, $5,436.22; St. George, $22,813.85; St. Mary's Mission, $29,055.60; Sechelt, $13,282.54; Squamish, $9,961.88.

Northwest Territories: Aklavik, Church of England, $9,025.26; Aklavik, Roman Catholic, $3,910.20; Fort Resolution, $10,011.74; Providence Mission, $6,107.42.

Yukon: Carcross, $7,933.90; St. Paul's Hostel, $6,756.

D E The following church-owned schools received grants approved by the Governor in Council for equipment and repairs: Aklavik, Church of England, $673.39; Aklavik, Roman Catholic, $8.35; Albany, $967.15; Cariboo, $498.96; Christie, $607.12; Ermineskin, $1,000; Fort George, Church of England, $300; Fort George, Roman Catholic, $520.18; Holy Angels, $2,065.68; Moose Fort, $984.15; Providence Mission, $78.92; St. Mary's Mission, $589.31; Sioux Lookout, $32.85; Spanish, $997.30; Sturgeon Lake, $5,391.30; Thunderchild, $88.35; Wabasca, Church of England, $407.94; Wabasca, Roman Catholic, $58.70; Whitefish Lake, $362.71.

Vote 168 Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs, as detailed in the Estimates..... 6,425 00

Expenditures 3,739 50

Lapsed .....$ 2,685 50

COMMENTS

The purpose of this vote is to promote the Indians' interest in agricultural pursuits and handicraft work.

Payments were made on authority of the Governor in Council and in conformity with the Estimates Details.

Vote 169 Grant to provide additional services to Indians of British Columbia 100,000 00

Expenditures 98,458 09

Lapsed .....$ 1,541 91

		Estimates details	Allotments authorized	Expenditures
A	Salaries	6,420 00		
B	Supplies and Materials	16,000 00		
C	Travelling Expenses	3,000 00		
D	Professional and Special Services	37,500 00		
E	Equipment Maintenance	3,000 00		
F	Repairs to Buildings	5,450 00		
G	Miscellaneous	1,500 00		
H	Acquisition of Equipment	5,000 00		
I	Construction of Buildings and Works.....	22,130 00		
J	Medical Services		49,570 00	49,561 90
K	Agriculture and Stock Raising		27,000 00	26,814 14
L	Irrigation		13,430 00	12,916 03
M	Technical Education		10,000 00	9,166 02
		$ 100,000 00	$ 100,000 00	$ 98,458 09

COMMENTS

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by the Special Committee of Parliament at the time the vote was first provided.

During the Session of 1926-27, a Special Committee of the Senate and House of Commons dealt with matters pertaining to Indians, more particularly the policy adopted in the early days of paying annuities to individual Indians. Upon consideration of the changed conditions throughout the country, the Committee found that the need and usefulness of such per capita payments to Indians in British Columbia would be negligible, and recommended that, in lieu of payments to them such as allowed in other provinces, a sum of $100,000 should be expended annually on technical education, provision of hospitals and medical attendance, and in the promotion of agriculture, stock-raising and fruit culture, and in the development of irrigation projects. The said purposes would seem to be far more applicable to the Indians in their present condition than the payment of any per capita amount.

The recommendation of the Committee was approved by Parliament at the 1926-27 Session.

J As of March 31, 1943, 2 employees were paid from this allotment. A. L. McQuarrie received $1,620 and H. E. Gerry $1,800. Payment of $41,029.90 was made to various hospitals for care and maintenance of patients. St. Paul's, Vancouver, received $8,727.85 of this amount. Travelling expenses were: H. E. Gerry, $629.50; A. L. McQuarrie, $891.92; sundry, $590.58.

K The expenditure is classified as follows: farm equipment maintenance and live-stock, $7,091.11; improvements, clearing land, etc., $4,434.28; seed and fertilizer, $12,341.75; sundry, $2,947.

L Expenditures on projects in the various agencies follow: Kamloops, $6,002.84; Kootenay, $1,121.16; Nicola, $651.97; Okanagan, $999.75; generally, $2,140.31. Salary of engineer W. C. Warren was $2,700, less $700 paid from Vote 148.

M Ten residential schools received a total of $6,694 for the services of manual training instructors. The remainder was expended in the purchase of equipment and educational supplies.

IMMIGRATION BRANCH

Vote 170	**Administration of the Immigration Act and the Chinese Immigration Act**	**171,378 00**
	Expenditures	**157,566 63**
	Lapsed	**$ 13,811 37**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	153,320 00	151,320 00	142,619 54
B	Cost of Living Bonus	8,558 00	10,558 00	10,131 99
C	Printing, Stationery and Office Equipment	5,000 00	5,000 00	2,771 84
D	Travelling Expenses	1,500 00	1,500 00	424 68
E	Telegrams, Telephones, Postage	2,500 00	2,500 00	1,458 10
F	Sundries	500 00	500 00	160 48
		$ 171,378 00	$ 171,378 00	$ 157,566 63

COMMENTS

A As of March 31, 1943, there were 77 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): P. T. Baldwin, $3,240; F. C. Blair, $7,500; E. A. Butler, $2,400; C. M. B. Chapman, $3,000; M. J. Cullen, $4,140; W. F. Gray, $2,940; A. L. Jolliffe, $6,000; F. A. Morgan, $3,000; W. H. Morgan, $3,000; F. A. Mott, $2,400; R. N. Munroe, $4,500; E. A. O'Connor, $2,400; W. C. Perron, $2,400; J. Prindiville, $2,400 (Sept. 17); M. J. Scobie, $3,000; A. J. Smith, $2,400; E. J. Stelzes, $2,640; E. Usher, $2,400.

D Includes payment to A. L. Jolliffe of $416.68.

Vote 171 Field and Inspectional Service—Canada 1,178,436 00
Expenditures 1,038,208 74

Lapsed .....$ 140,227 26

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	963,299 00	947,299 00	875,158 41
B Cost of Living Bonus	69,777 00	85,777 00	84,026 43
C Living Allowance	1,170 00	1,170 00	969 00
D Overtime	27,000 00	25,800 00	16,911 70
E Printing, Stationery and Office Equipment..	13,500 00	13,500 00	6,950 68
F Travelling Expenses (Officers)	40,000 00	40,000 00	35,504 71
G Travelling Expenses (Deports)	7,500 00	7,500 00	3,145 60
H Uniforms	25,000 00	25,000 00	19,729 20
I Telegrams, Telephones, Postage	14,000 00	14,000 00	10,909 36
J Provisions *re* Detentions	500 00	500 00	*29,365 97
K Contributions to Unemployment Insurance Fund	190 00	1,390 00	1,236 91
L Sundries	16,500 00	16,500 00	13,032 71
	$1,178,436 00	$1,178,436 00	$1,038,208 74

*Credit amount.

COMMENTS

A F As of March 31, 1943, there were 485 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300. Travelling expenses in this and the following list do not include railway fares, as immigration officials as a general rule travel free.

	Salary rate	Travelling expenses
Adams, O. G.	$2,000 00	$ 509 05
Bambrick, W. J.	2,400 00	
Beatty, W. M.	3,000 00	
Congdon, G. G.	4,140 00 (June 30, see Vote 172)	
Crump, H.	2,400 00	
Demers, H. B.	2,400 00	
Grant, H. M.	3,000 00	
Greene, C. G.	3,000 00	538 05
Hebert, N. C.	3,000 00	
Henderson, A. M.	2,400 00	
Hunt, H. A.	2,520 00	388 62
Lalonde, J. A. D.	2,400 00	
Langlais, J. M.	3,000 00	
Malcolm, J. L.	3,000 00	412 76
Maxwell, C. H.	2,760 00	
McCrum, H. U.	3,240 00	
McDonell, D. N.	2,520 00	
McFarlane, J. D.	3,000 00	
McGinnis, L. J.	3,000 00	300 93
McNeill, J. R.	2,760 00	
Robertson, W. W.	2,520 00	649 05
Rose, W. B.	2,520 00	
Smith, C. E. S.	4,140 00	308 20
Smith, F. A. (Feb. 15)	2,400 00	
Taylor, F. W.	3,720 00	
Todd, G. F.	2,520 00	
Wilson, H. W.	3,600 00	

One employee was receiving an annual war duties supplement on March 31 as follows: R. D. Webster, $400.

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: E. J. Andrews, $338.56; J. D. Beech, $551.71; W. E. Bernhardt, $1,302.59; J. A. Boulais, $790.38; J. G. Charette, $418.74; A. G. Christie, $363.32; G. R. N. Collins, $552.10; J. J. Conway, $770.33; L. Flower, $750.19; Wm. Foran, $795.20; W. J. Fraser, $353.85; Allan Graham, $584.52; A. H. Grevatt, $1,141.08; R. H. Guerin, $760; F. Harper, $550.20; A. D. Harvey, $674.12; Thos. Howell, $760; G. W. Humphries, $436.90; A. Jankiewicz, $848.06; C. G. Kilbreath, $396.43; B. Lapierre, $393.35; J. A. Lemieux, $648; L. Leullier, $669.25; F. McFarlane, $546.50; W. A. McFaul, $375.69; J. D. McIlhargey, $309.35; D. M. Morrison, $1,052.44; J. C. Pattinson, $432.88; C. Perry,

$562.39; A. E. Pilkie, $697.56; J. R. Pond, $355.23; E. Roberts, $762.05; H. O. Saylor, $1,060.63; L. J. Scully, $660.75; G. E. Slattery, $484.84; H. Sonaillard, $1,006.07; Geo. Tivendell, $760; F. O. Troy, $399.34; W. Upton, $333.55; H. N. Wheeler, $370.70.

C The following emigration officers, resident in the United States, were paid a living allowance authorized by the Civil Service Commission, salary rate is shown in brackets: Boston, W. E. Bernhardt, $399 ($1,920); Seattle, W. F. S. Creery, $285 ($2,100), R. E. Fitzgerald, $285 ($1,800).

D Overtime was paid to immigration officers in accordance with Section 86 of the Civil Service Regulations approved under Section 16 of the Civil Service Act. Officers entitled to overtime are those in receipt of an annual salary of less than $2,100.

H The expenditure for uniforms is in accordance with Section 75 of the Immigration Act which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is the two-thirds of the cost of the uniforms.

J To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from the sale of meals and from the per diem fee for the care of detained immigrants, etc., credited to this allotment are shown in brackets): Halifax, $26,110.43 ($48,274.69); Montreal, $5,134.88 ($7,679.32); Winnipeg, $55.88 ($44.40); Vancouver, $7,689.95 ($12,382.50); Victoria, $53.45 ($69.25); sundry ports, $9.60. Therefore expenditures totalled $39,084.19, while receipts were $68,450.16, resulting in a credit balance of $29,365.97. This result does not include the salaries of cooks, waitresses, etc., which are charged to Allotment A. The following received payments of $5,000 or over for provisions: H. E. Burgess & Co., $7,347.39; Howards Limited, $5,320.58.

L Included are legal expenses of $675.15; also a grant of $500 paid to David C. Lamb of the Salvation Army while engaged in preparing reports in connection with settlement of immigrants in Canada.

Vote 172 Field and Inspectional Service—Abroad		**97,183 00**
Expenditures		**71,925 37**
Lapsed		**$ 25,257 63**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	60,900 00	60,900 00	51,200 39
B War Bonus as authorized for employees in Great Britain	483 00	1,683 00	1,316 55
C Living Allowances	5,900 00	5,900 00	3,395 68
D Printing, Stationery and Office Equipment	1,600 00	1,600 00	711 49
E Travelling Expenses	5,500 00	2,500 00	1,014 49
F Rents, Taxes, Rates, Heat, etc.	14,000 00	14,000 00	6,887 01
G Telegrams, Telephones, and Postage	3,300 00	3,300 00	1,061 03
H Sundries	5,500 00	7,300 00	6,338 73
	$ 97,183 00	$ 97,183 00	$ 71,925 37

COMMENTS

The expenditures were charged as follows: Antwerp, $4,967.47; Gdynia, $357.50; Paris, $4,609.15; London, $55,858.26; Hong Kong, $6,132.99.

A As of March 31, 1943, there were 21 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: W. H. Carey, $2,400; G. G. Congdon, $5,400; O. Cormier, $3,120; F. B. Cotsworth, $3,120; H. R. F. Dalby, $3,720; E. S. Doughty, $4,700; E. K. Hales, $2,700; A. N. O'Kelly, $4,620; W. R. Little, $5,700 (May 16); J. A. Mitchell, $3,120.

C Employees while resident abroad received the following payments which represent living allowances, less a 10 per cent deduction effective October 1, 1940, and less exchange adjustments: G. G. Congdon, $1,331.66; F. B. Cotsworth, $433.17; H. R. F. Dalby, $433.17; J. A. Mitchell, $433.17; A. N. O'Kelly, $764.51.

E Included is the following: G. G. Congdon, living allowance in lieu of actual expenses, 91 days at $10 per day.

F Included are payments for office space, heating and water rates, etc., at Sackville House, London, to Sackville Investments, Ltd., $5,798.57; taxes, $588.70; electricity, $199.74.

H Included are amounts covering replacement of household goods and personal effects lost or abandoned due to the war paid under authority of P.C. 6 1450, Feb. 24, 1942, as follows: O. Cormier, $628.50 less previously paid $11.10; E. S. Doughty, $1,365; J. O. Matthews, $783.02; J. A. Mitchell, $872.50; G. M. Mitchell, $749.50; A. O. Peterson, $357.50; M. S. H. Thomas, $541.80; J. A. Trudelle, $122.25.

Vote 173	**Relief of Distressed Canadians—Outside Canada**	**7,500 00**
	Expenditures	**nil**
	Lapsed	**$ 7,500 00**

COMMENTS

This vote is to provide temporary assistance to Canadian born persons who become stranded outside Canada. Due to war conditions, expenditure normally paid out of this vote is included in the amount charged to the War Allotment in connection with looking after Canadian interests apart from enemy and enemy-controlled territories.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act No. 6, c. 50, 1936	**$ 690 00**

Vote 174	**Mrs. Alice Morson Smith**	**600 00**
	Expenditures	**$ 600 00**

Vote 175	**Mrs. Elizabeth Swinford**	**600 00**
	Expenditures	**500 00**
	Lapsed	**$ 100 00**

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	**$ 3,217 48**

SPECIAL

LANDS, PARKS AND FORESTS BRANCH

Vote 176 National Parks Bureau—National Parks	**65,800 00**
Expenditures	**41,791 58**
Lapsed	**$ 24,008 42**

	Allotments authorized	Expenditures
Banff	13,496 17	10,460 91
Cape Breton Highlands	4,100 00	3,849 66
Jasper	19,000 00	12,042 63
Kootenay	13,200 00	7,427 99
Waterton Lakes	2,003 83	2,003 83
Yoho	14,000 00	6,006 56
	$ 65,800 00	$ 41,791 58

COMMENTS

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board. It provides for several special projects not included in Vote 142, among which are the following: Banff Park, bituminous treatment of highways; Cape Breton Highlands Park, construction of warehouse and lone shieling; Jasper Park, completion of fish hatchery and of work on Athabaska River bridge; Kootenay Park, work on Sinclair Creek bridge and approaches; Yoho Park, replacement of Kicking Horse River bridge.

Contract payments totalling $12,926 are included in the expenditure and were made to the following: Banff Park, E. R. Taylor Co., Ltd., Vancouver, B.C., (unit prices) bituminous treatment of highways, $5,550.35; Jasper Park, J. L. Moritz, Edson, Alta., completion of fish hatchery ($7,865), $7,275.65. Dominion Bridge Co., Ltd., Winnipeg, Man., completion of work in connection with replacement of trestle bridge on Athabaska River, $100.

Wages of $13,002.04 and cost of living bonus of $1,708.32 were paid from this vote.

Vote 177 National Parks Bureau—Forest Conservation	**40,000 00**
Expenditures	**31,618 41**
Lapsed	**$ 8,381 59**

The expenditures were distributed as follows:—

Banff	6,849 84
Georgian Bay Islands	23 95
Glacier	125 49
Jasper	2,434 96
Kootenay	1,961 98
Mount Revelstoke	2,719 82
Prince Albert	9,756 34
Riding Mountain	364 92
St. Lawrence Islands	48 40
Waterton Lakes	2,966 77
Yoho	1,601 78
Fire Hazard Research	2,764 16
	$ 31,618 41

COMMENTS

This vote was not subdivided in the Estimates; one allotment for the amount of the vote was authorized by Treasury Board. It provides for control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest conservation.

The expenditure is classified as follows: salaries and wages, $15,904.26; cost of living bonus, $1,596.36; travelling expenses, $629.80; supplies and materials, $7,485.78; equipment, $5,577.46; freight, express, etc., $288.76; sundries, $135.99.

SURVEYS AND ENGINEERING BRANCH

Vote 178	**Development of Tourist Highways**	**1,000 00**
	Expenditures	**849 26**
	Lapsed	**$ 150 74**

COMMENTS

Included in the above expenditure is a payment of $496.60 to the Province of British Columbia, being the Dominion's share of the expenditure on the Peace Arch Extension Highway, (King George VI), authorized by P.C. 5042 of July 9, 1941.

INDIAN AFFAIRS BRANCH

Vote 179	**Fur Conservation, and development of native crafts, and to authorize subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item**	**100,000 00**
	Expenditures	**75,123 71**
	Lapsed	**$ 24,876 29**

The expenditures were distributed as follows:—

A	Head Office	3,968 15
B	Quebec	9,999 85
C	Ontario	5,574 31
D	Manitoba	19,076 02
E	Saskatchewan	34,598 39
F	Alberta	1,566 51
G	British Columbia	340 48
		$ 75,123 71

COMMENTS

The amount expended on salaries and wages was $22,053.72. As at March 31, 1943, there were 7 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: H. R. Conn, $3,000; W. K. Gordon, $3,000; J. L. Grew, $3,600.

The Hudson's Bay Company was paid $6,375.77 from this vote.

A Expenditures include the following: salaries, $3,447.20; travelling expenses, D. J. Allan, $502.83; sundries, $18.12.

B Includes the salary of H. R. Conn (as above) and travelling expenses of $1,645.34; other travel, $411.58; wages, $4,820; office supplies, etc., $122.93.

C Expenditures include the salary of J. L. Grew (as above), travel, $352.95; wages, $1,450; improvements, etc., $171.36.

D This amount was paid to the Province of Manitoba for expenditures incurred in connection with the Fisher River Fur Project.

E Of the total expenditures, $33,887.03 was spent on Red Earth-Shoal Lake Muskrat Project, including salary of W. K. Gordon (as above) and travel, $728.46; wages, $2,536.65; equipment, $1,513.92; improvements, $26,066.58; sundries, $41.42. Other expenses in Saskatchewan generally amounted to $711.36.

F This includes travelling expenses of J. L. Grew, $1,088.40 and sundries $478.11.

G Expenditures consist chiefly of wages.

Vote 472 Payment to Indian Trust Funds of the amount of expenditures incurred on account of the Agency House at Fort Frances, Ontario **18,691 00**

Expenditures **18,690 75**

Lapsed ..... **$ 25**

COMMENTS

An Order in Council was passed in March, 1925, authorizing the purchase of a house and land for agency purposes from Trust Account number 77. As this land was confirmed as an Indian Reserve in 1915, it was decided that the expenditure incurred was not a proper charge against this account and the above item was inserted in the 1942-43 Estimates.

The expenditure from 1925-26 to 1941-42 amounts to $18,690.75, including an amount of $8,390.43 simple interest at 5 per cent.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
MINES AND GEOLOGY BRANCH			
Current:			
Administration of Projects financed from the War Appropriation	2,365 05		2,365 05
Funds for development work to be undertaken by Consolidated Mining and Smelting Company of Canada, Limited, in connection with tar sands located in the Province of Alberta..	1,234 15		1,234 15
Geological Surveys	26,296 44		26,296 44
Investigations of petroliferous deposits and of potential petroliferous areas in Canada	78,949 41		78,949 41
Strategic Minerals—Exploration and Development Work	323,520 63	11,985 74	311,581 04
Bureau of Mines—Construction of a new Metallurgical Laboratory.....	40,177 18		40,177 18

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Continued*			
Current—*Concluded*			
War Activities of the Explosives Division	22,836 84		39,017 56
Assistance to Provincial Governments in construction of transportation facilities into strategic mineral, including oil, properties	41,000 23		41,000 23
Evaluation of imported and Canadian crude oils as sources of toluene	3,752 67		3,752 67
Bureau of Mines—Metallic Minerals Division—Services to War Departments	120,058 14		177,619 46
Grant to Province of Ontario for Construction of road from Ramsay to the property of Jerome Gold Mines Limited	13,000 00		13,000 00
Grant to Province of Ontario for construction of road from Missanabie to Renabie Mines Limited	11,000 00		11,000 00
Grant to Province of Ontario for construction of road from Savant Lake Station to St. Anthony Gold Mines Limited	1,273 20		1,273 20
Non-Current:			
Assistance to the Province of British Columbia in the construction of a road to the mercury mine of the Consolidated Mining & Smelting Co. of Canada, Limited, Pinchi Lake, B.C.			7,799 84
LANDS, PARKS AND FORESTS BRANCH			
Current:			
Expenses of liaison officers in connection with the Alcan and Canol Projects (P.C. 29/11348 of December 15, 1942)	5,243 92		5,243 92
Dominion Forest Service—			
Internment and Prisoners of War Operations	29,111 40		74,440 15
Forest Products Laboratories	27,079 72		50,526 98
Alternative Service Work Camps	40,811 70		51,670 08
Alternative Service Work Camps for the protection and conservation of the forests of British Columbia (P.C. 3369 of April 24, 1942)	476,831 06		476,831 06
National Parks Bureau			
Alternative Service Work Camps	156,989 28		392,452 96
Non-Current:			
Bureau of Northwest Territories and Yukon Affairs—Grant to Yukon Council for construction of a road and bridge in the Haggart Creek-Dublin Gulch area of Mayo District, Y.T.		1,346 30	18,653 70
Government of Northwest Territories—Greenland Expedition			26,501 64

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
SURVEYS AND ENGINEERING BRANCH			
Allotments—*Concluded*			
Current:			
Geodetic Service—Extension of Primary Triangulation from White Pass on the Yukon Boundary through the Yukon Territory to Alaska. (P.C. 33/1280 of February 17, 1943)	4,276 09		4,276 09
Engineering and Construction Service—Alternative Service Work Camps	41,256 62		137,451 59
Prince Rupert-Terrace-Cedarvale Highway	2,964,770 92		2,975,240 78
Employment of Persons of the Japanese Race and/or Japanese Nationals	1,685,806 24		1,757,007 96
IMMIGRATION BRANCH			
Current:			
General Expenditure in the British Isles and Canada arising from the war	15,816 98		54,354 21
Detention of alien seamen who refuse to perform their regular duties	6,246 92		39,334 76
Expenditure in connection with looking after Canadian Interests abroad apart from Enemy and Enemy-controlled territories	13,592 39	2,124 24	23,547 46
Grant to National Advisory Committee for Children from Overseas	50,000 00		128,800 00
Expenditure in connection with looking after Canadian interests in Enemy and Enemy-controlled territories	40,154 31	54,497 05	188,997 48
Expenses in connection with British Evacuee Children	299 62		39,514 04
Repatriation of wives and dependents of members of the Canadian Forces overseas	22,651 00		22,651 00
Evacuation of Canadian citizens from the Far East	10,890 02	1,166 00	9,724 02
Non-Current:			
Return to France of French fishermen ex S.S. *Angelus*			5,564 57
	$6,277,292 13	$ 71,119 33	$7,237,850 68

Allotment: Mines and Geology Branch—Administration of projects financed from the War Appropriation **2,700 00**

Expenditures **2,365 05**

Lapsed ..... **$ 334 95**

COMMENTS

As of March 31, 1943, there were 3 employees paid from this allotment.

Expenses included: salaries, $1,581.77; bonus, $187.79; paid to the King's Printer, $157.95; telegraph and telephone services, $316.59; scientific equipment, $102; contribution to Unemployment Insurance, $18.95.

Allotment: Mines and Geology Branch—Funds for development work to be undertaken by Consolidated Mining and Smelting Company of Canada, Limited, in connection with tar sands located in the Province of Alberta		**125,000 00**
Expenditures		**1,234 15**
Lapsed		**$ 123,765 85**

COMMENTS

This expenditure comprises: travelling expenses of S. C. Ells, $309.36; C. W. Greenland, $306.62; P. V. Rosewarne, $618.17.

Accounts in support of work performed by the Consolidated Mining and Smelting Company of Canada, Ltd., were not received in time for payment to be made in the fiscal year 1942-43.

Allotment: Mines and Geology Branch—Geological Surveys—Surveys and investigations in connection with the supply of strategic minerals and petroleum as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller or the Oil Controller and the Director of the Mines and Geology Branch		**30,000 00**
Expenditures		**26,296 44**
Lapsed		**$ 3,703 56**

COMMENTS

Expenses of surveys and investigations included: salaries of 14 student assistants, $4,048.15, bonus, $677.77; wages of 38 cooks and labourers, $8,140.75, bonus, $1,142.99; air transportation services, $470.72; travelling expenses, $4,101.36; provisions, $3,459.90; equipment and supplies, $203.80; gasoline and oil, $516.17; hire of horses, $1,120; purchase of 3 horses, $120; maintenance of horses, $206.69; maintenance of motor trucks, $319.67; freight and express, $1,412.22; miscellaneous, $356.25.

Allotment: Mines and Geology Branch—Investigations of petroliferous deposits and of potential petroliferous areas in Canada		**105,000 00**
Expenditures		**78,949 41**
Lapsed		**$ 26,050 59**

COMMENTS

This expenditure is classified as follows: contractual obligations, $68,857.28; field expenses, $8,406.44; equipment, $1,459.38; sundries, $226.31.

Contractual obligations include: casing pipe purchased from the Province of British Columbia, $34,072.46; drilling performed by Inspiration Mining and Development Co., Ltd., in connection with an investigation in New Brunswick, $34,784.82.

Field expenses, equipment and sundries include: wages, $4,141.95; bonus, $549.83; travelling expenses, $681.85; supplies and equipment, $3,859.59, of which $1,450 was paid to Campbell Steel and Iron Works, Ltd.; miscellaneous, $858.91.

Under authority of P.C. 4138, May 18, 1942, the province of New Brunswick agreed to reimburse the Dominion 25 per cent of the expenditure in connection with an exploration of oil shale conducted in New Brunswick, but as all accounts were not received before the close of the fiscal year, no billing was made against the Province. Payments made in 1942-43 were $43,031.70.

Allotment: Mines and Geology Branch—For such special exploration and development work in connection with the supply of strategic minerals, as may be approved by the Minister of Mines and Resources on the recommendation of the Metals Controller and the Director of the Mines and Geology Branch: Provided that if such work is to be undertaken by other than the Department of Mines and Resources, it shall be under contract or agreement specifically approved by the Governor in Council	**413,500 00**
Expenditures	**323,520 63**
Lapsed	**$ 89,979 37**

COMMENTS

This expenditure is classified as follows: salaries, $13,612.16; contracts and agreements, $283,239.19; field survey and travel, $7,858.68; purchase of equipment, $18,210.75; sundries, $599.55.

As of March 31, 1943, there were 5 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. A. Barton, $4,200; T. S. C. Fawcett, $3,000; C. W. Greenland, $3,600; T. V. Lord, $3,600 (Sept. 12); G. Miller, $3,600; C. E. Rodgers, $3,600.

Contracts and agreements for which the authority of the Governor in Council was obtained in all cases where the work was undertaken by other than the Department of Mines and Resources comprise: grant to British Columbia War Metals Research Board, for special laboratory investigation work in connection with the supply of strategic minerals, $5,000; grant to the Province of Quebec to aid in the construction of a scheelite concentrator at Val d'Or, Que., $7,000; exploration of a zinc deposit conducted in British Columbia by the Base Metals Mining Corporation, Limited, Toronto, $8,006.05; investigation conducted by the Province of Nova Scotia in connection with Tungsten Ore Project, $28,428.55; diamond drilling in connection with the Timothy Mountain Molybdenite Project, $4,249.50; drilling by the Boyles Bros. Drilling Company, Limited, Vancouver, B.C., in connection with Tin Projects in Manitoba and British Columbia, $5,305.67; drilling by the Sudbury Diamond Drilling Limited, Toronto, in connection with the Quyon Molybdenite Project, $6,501.20; drilling by the Inspiration Mining and Development Co. Ltd., Amos, Que., in connection with the Nova Scotia Manganese Projects, $14,546.50; miscellaneous, $830.21; agreements between the Dominion and various mining companies were negotiated during the year under which loans amounting to $203,371.81 were made to aid the companies in the production of strategic minerals. These loans bear interest at the rate of 3½ per cent per annum and are repayable at varying rates per ton of ore sold.

The following table shows the standing of the loans:

Name of Company	Amount loaned	Amount repaid	Balance
Chromite Ltd., Montreal, Que.	82,280 54	4,898 98	77,381 56
R. T. Gilman, Madoc, Ont.	22,893 55	5,028 06	17,865 49
H. C. Miller, Madoc, Ont.	26,268 79		26,268 79
Orford Mining Co., Ltd., Sherbrooke, Que.	28,165 15	771 58	27,393 57
Reliance Fluorspar Mining Syndicate Ltd., Madoc, Ont.—loan No. 1	22,999 60	1,287 12	21,712 48
Reliance Fluorspar Mining Syndicate Ltd., Madoc, Ont.—loan No. 2	15,000 00		15,000 00
Hugo A. Seaholm, Mayo, Yukon Territory	2,000 00		2,000 00
Trent Mining Syndicate Ltd., Trenton, Ont.	3,764 18		3,764 18
	$ 203,371 81	$ 11,985 74	$ 191,386 07

Field survey and travel includes: wages, $2,556.78, bonus, $404.66; provisions, $1,026.95; materials and supplies, $1,080.57; miscellaneous, $660.57; travelling expenses over $300: A. A. Barton, $595.59, C. S. Lord, $416.66, G. Miller, $413.62, L. J. Weeks, $304.84; sundry travel, $398.44.

Purchases of equipment includes payments made to: Canadian Fairbanks-Morse Co., Ltd., $2,051.88; Canadian Ingersoll-Rand Co., Ltd., $9,968.47; General Supply Co. of Canada Ltd., $5,155.10; sundry, $1,035.30.

Allotment: Mines and Geology Branch, Bureau of Mines—Construction of a new Metallurgical Laboratory	**110,000 00**
Expenditures	**40,177 18**
Lapsed	**$ 69,822 82**

COMMENTS

A Metallurgical Research Laboratory, Booth Street, Ottawa, is under construction by A. I. Garvock Ltd., at a contract price of $206,000. The contract was awarded through the Department of Public Works on December 31, 1942, and two progress payments totalling $33,997.50 have been made in the present fiscal year. Other expenses comprise: advertising, $179.75; architect, W. E. Noffke, $5,999.93.

Allotment: Mines and Geology Branch—War Activities of the Explosives Division of the Bureau of Mines, including administration of the regulations governing the possession, use and sale of explosives established under the War Measures Act by Order in Council, P.C. 2903 of July 4, 1940	**28,986 00**
Expenditures	**22,836 84**
Lapsed	**$ 6,149 16**

COMMENTS

Expenditures include: salaries, $18,912.28; bonus, $1,075.32; travelling expenses, $1,246.40; printing and stationery, $857.80; equipment and supplies, $636.55; sundries, $108.49.

As of March 31, 1943, there were 14 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): S. H. J. Greenwood, $3,000 (Dec. 31); R. P. Quinn, $2,700; N. Randall, $2,700; D. Sharpe, $3,600.

Travelling expenses in excess of $300: S. H. J. Greenwood, $398.69; R. P. Quinn, $373.93; D. Sharpe, $473.78.

Allotment: Mines and Geology Branch—Assistance to Provincial Governments in the construction of transportation facilities into strategic mineral, including oil, properties, the projects to be approved by Treasury Board from time to time as required.	**109,546 04**
Expenditures	**41,000 23**
Lapsed	**$ 68,545 81**

COMMENTS

Under authority of the Governor in Council, grants to assist the provinces in improvements of roads were paid as follows: British Columbia, $6,092.70; Alberta, $1,276.10; Ontario, $999.07; Quebec, $32,632.36.

Allotment: Mines and Geology Branch—Evaluation of imported and Canadian crude oils as sources of toluene		**4,000 00**
Expenditures		**3,752 67**
Lapsed	**$**	**247 33**

COMMENTS

This expenditure comprises: salaries, $3,296.68; cost of living bonus, $418.09; contributions to Unemployment Insurance Fund, $37.90.

As of March 31, 1943, there were 3 employees paid from this allotment.

Allotment: Mines and Geology Branch, Bureau of Mines—Metallic Minerals Division—Services to War Departments		**150,000 00**
Expenditures		**120,058 14**
Lapsed	**$**	**29,941 86**

COMMENTS

This expenditure is classified as follows: salaries, $64,620.64; bonus, $3,898.37; overtime, $4,821.26; travelling expenses, $3,365.95; supplies and materials, $10,922.52; equipment, $32,026.13; miscellaneous, $403.27.

As of March 31, 1943, there were 48 employees, of whom 14 were on a prevailing rates basis, paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: W. G. Battye, $2,400; W. L. Chase, $3,300; H. H. Fairfield, $3,300; S. L. Gertsman, $2,700; H. V. Kinsey, $2,820; H. L. Lexier, $2,880; N. C. MacPhee, $3,720; I. H. MacPherson, $2,400; J. W. Meier, $3,300; G. T. Shaw, $3,300; K. N. Stewart, $2,820; T. W. Wlodek, $3,720.

Under authority of P.C. 2/1560 of March 4, 1941, amended by P.C. 45/7841 of October 9, 1941, overtime was paid to prevailing rate employees for work in connection with war services.

Travelling expenses, in excess of $300: H. H. Fairfield, $503.70; S. L. Gertsman, $573.66; J. L. Poirier, $679.06; G. T. Shaw, $398.02. An amount of $145.74 for removal expenses of R. L. Cunningham was included.

Included in supplies, materials and equipment are payments as follows: the King's Printer, $874.03; Canadian General Electric Co., Ltd., $1,907.98; Leeds and Northrup Co., Philadelphia, U.S.A., $7,646.72; Magnetic Engineering and Mfg. Co., Clifton, U.S.A., $4,357.14; People's Gas Supply Co., Ltd., $1,883.70.

Allotment: Mines and Geology Branch—Grant in aid of the Province of Ontario in the construction of an all-weather road from Ramsay on the Canadian Pacific Railway to the property of the Jerome Gold Mines Limited		**13,000 00**
Expenditures	**$**	**13,000 00**

COMMENTS

Under authority of P.C. 10145, November 10, 1942, this amount was paid to the Province of Ontario as the Dominion's share of $39,000. The Jerome Gold Mines Limited and the Province contributed the balance.

Allotment: Mines and Geology Branch—Grant in aid of the Province of Ontario in the construction of an all-weather road from Missanabie to the property of the Renabie Mines Limited	**11,000 00**
Expenditures	**$ 11,000 00**

COMMENTS

Under authority of P.C. 10145, of November 10, 1942, this amount was paid to the Province of Ontario as the Dominion's share of $33,000. The Renabie Mines Limited and the Province contributed the balance.

Allotment: Mines and Geology Branch—Grant in aid of the Province of Ontario in the construction of an all-weather road from Savant Lake Station to the property of the St. Anthony Gold Mines Limited	**3,000 00**
Expenditures	**1,273 20**
Lapsed	**$ 1,726 80**

COMMENTS

P.C. 3197 of April 19, 1943, authorized this amount to be paid to the Province of Ontario as the Dominion's share of $3,819.60. The Province and the St. Anthony Gold Mines Limited contributed the balance.

Allotment: Mines and Geology Branch—Assistance to Provincial Governments in maintenance of Winter Transportation Facilities into Strategic Mineral, including Oil, Properties, the projects to be approved by the Treasury Board from time to time as required	**9,100 00**
Expenditures	**nil**
Lapsed	**$ 9,100 00**

COMMENTS

Allotments were authorized to provinces as follows: British Columbia, $6,000; Quebec, $3,100; but no payments were made, as claims were not presented before the end of the fiscal year.

Allotment: Lands, Parks and Forests Branch—Expenses of liaison officers in connection with the Alcan and Canol Projects (P.C. 29/11348 of December 15, 1942)	**7,500 00**
Expenditures	**5,243 92**
Lapsed	**$ 2,256 08**

COMMENTS

Travelling expenses in excess of $300: C. K. LeCapelain, $3,583.23; F. M. Steel, $1,240.48.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Internment and Prisoners of War Operations	**33,620 00**
Expenditures	**29,111 40**
Lapsed	**$ 4,508 60**

COMMENTS

This allotment provides for the direction and supervision of work performed by interned aliens and prisoners of war, in the forest experiment stations, arranged in co-operation with the Department of National Defence.

The expenditures by forest experiment stations were as follows: Acadia, $12,150.12; Petawawa, $6,539.77; Kananaskis, $10,421.51, and consisted of: salaries and wages, $18,761.38; cost of living bonus, $2,049.77; supplies and materials, $6,036.41; equipment, $2,032.96; sundries, $230.88.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Forest Products Laboratories	**31,395 00**
Expenditures	**27,079 72**
Lapsed	**$ 4,315 28**

COMMENTS

This allotment provides for assistance to and co-operation with the Departments of National Defence and of Munitions and Supply by experimental work in the laboratories in Ottawa and Vancouver.

The expenditures by laboratories were as follows: Ottawa, $21,737.23; Vancouver, $5,342.49; and consisted of: salaries and wages, $11,000.01; cost of living bonus, $1,264.17; travelling expenses, $1,654.14; laboratory supplies and equipment, $11,870.72; freight, express and cartage, $1,028.69; gasoline, oil and auto repairs, $149.23; sundries, $112.76.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service Work Camps	**50,920 00**
Expenditures	**40,811 70**
Lapsed	**$ 10,108 30**

COMMENTS

P.C. 4019 of June 6, 1941, directs that camps be operated to which Mennonites, Doukhobors and conscientious objectors be sent for alternative training, service or work. This allotment provides for operation of camps at Petawawa and Kananaskis Forest Experiment Stations in accordance with arrangements with the Department of National War Services.

The expenditures by forest experiment stations were as follows: Petawawa, $21,345.27; Kananaskis, $19,466.43, and consisted of: wages, $19,715.30; cost of living bonus, $1,033.28; supplies and materials, $16,813.68; equipment, $2,014.07; freight, express, etc., $230.38; sundries, $1,004.99.

Allotment: Lands, Parks and Forests Branch, Dominion Forest Service—Alternative Service Work Camps for the protection and conservation of the forests of British Columbia (P.C. 3369 of April 24, 1942)	**588,200 00**
Expenditures	**476,831 06**
Lapsed	**$ 111,368 94**

COMMENTS

P.C. 3369 of April 24, 1942, granted authority to complete an agreement with the Province of British Columbia for the protection and conservation of the forests in that province.

Under this agreement the Province of British Columbia provided the camps and supervisory personnel and the Dominion Government agreed to reimburse the Province in respect to each person who reported, at the rate of two dollars and fifty cents per day during the period such person remains therein.

This allotment provides for the operation of camps in accordance with arrangements made with the Department of National War Services and in which alternative service workers were placed under the terms of P.C. 4019 of June 6, 1941, which directed that camps be operated to which Mennonites, Doukhobors and conscientious objectors be sent for alternative training, service or work.

The expenditures were as follows: Province of British Columbia, per diem expenses, $379,972.75; remuneration for alternative service workers, $91,823.75; travelling expenses, $4,946.82; sundries, $87.74.

Travelling expenses of $2,457.18 were paid to G. Tunstell.

Allotment: Lands, Parks and Forests Branch, National Parks Bureau—Alternative Service Work Camps		**165,000 00**
Expenditures		**156,989 28**
Lapsed	**$**	**8,010 72**

COMMENTS

P.C. 4019 of June 6, 1941, directs that camps be operated to which Mennonites, Doukhobors and conscientious objectors be sent for alternative training, service or work. This allotment provides for operation of camps in the National Parks in accordance with arrangements with the Department of National War Services.

The expenditures by units were as follows: Head Office, $3,856.29; Banff Park, $54,569.68; Glacier Park, $5,386.79; Jasper Park, $18,237.41; Kootenay Park, $38,842.70; Prince Albert Park, $16,925.80; Riding Mountain Park, $18,591.30; Waterton Lakes Park, $579.31, and consisted of: salaries and wages, $82,219.37; cost of living bonus, $3,988.18; travelling expenses, $754.02; equipment, supplies and materials, $66,224.91; freight, express, etc., $1,942.09; sundries, $1,860.71.

As of March 31, 1943, J. G. Rattray was receiving an annual salary of $3,600.

Allotment: Surveys and Engineering Branch, Geodetic Service—Extension of Primary Triangulation from White Pass on the Yukon Boundary through the Yukon Territory to Alaska. (P.C. 33/1280 of February 17, 1943)		**7,500 00**
Expenditures		**4,276 09**
Lapsed	**$**	**3,223 91**

COMMENTS

The expenditures are classified as follows: charter of aircraft from Canadian Pacific Air Lines, $3,481.13; travelling expenses of J. L. Rannie, $356.36; miscellaneous, $438.60.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Alternative Service Work Camps	**95,000 00**
Expenditures	**41,256 62**
Lapsed	**$ 53,743 38**

COMMENTS

This allotment, under authority of P.C. 4019 of June 6, 1941, provides for expenditures in connection with the detention of a group eligible for military service and known as conscientious objectors. The expenditures were divided as follows: Ontario, $41,156.92; Saskatchewan, $99.70.

The expenditures for Ontario are classified as follows: salaries and wages, $22,856.89, of which $13,672 was paid to the detained men; provisions, $11,827.01 including payment to Swift Canadian Company, Ltd., $5,018.70; gasoline and oil, $1,047.24; rent of equipment, $514.05; sundries, $4,911.73.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Prince Rupert-Terrace-Cedarvale Highway	**3,993,400 00**
Expenditures	**2,964,770 92**
Lapsed	**$1,028,629 08**

A classification of expenditures follows:—

A	Salaries and Wages	84,951 82
B	Cost of Living Bonus and other Pay-list Items	7,364 50
C	Supplies and Materials	15,575 99
D	Travelling Expenses	12,288 07
E	Construction of Roads	2,514,618 84
F	Miscellaneous	329,971 70
		$2,964,770 92

COMMENTS

This allotment, under authority of P.C. 18/2057 of March 16, 1942, provides for expenditures in connection with the completion of the road running through Cedarvale and Terrace, B.C., to Prince Rupert, which will connect the Prince Rupert area with the British Columbia road system.

A As at March 31, 1943, there were 49 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): L. D. Barrett, $2,700; J. G. Baxter, $2,700; I. G. Cameron, $2,700; W. A. Campbell, $2,700; C. H. Dunsmore, $2,700; E. J. Garrett, $3,000; E. A. Gurney, $2,700; E. R. Kenney, $2,700; W. T. Lambly, $2,700; J. C. Wilson, $2,700; W. R. Young, $2,700 (Dec. 19).

D The following received travelling expenses in excess of $300: E. J. Garrett, $1,305.05; C. M. Walker, $356.97; A. G. Wilkins, $1,423.53; J. C. Wilson, $428.69.

E Contract payments were made as follows:

Dufferin Paving Company, Ltd., Toronto	$ 427,052 58
General Construction Company, Ltd., Vancouver	163,133 24
Highway Construction Company, Ltd., Vancouver	22,159 21
McNamara Construction Company, Ltd., Toronto	488,211 90
Northern Construction Company and J. W. Stewart, Ltd., Vancouver	84,677 11
Rayner Construction Limited, Toronto	553,306 90
E. J. Ryan Construction Company, Ltd., Vancouver	122,341 52
Standard Paving Limited, Toronto	289,139 95
Timber Preservers, Ltd., Burnaby, B.C.	16,209 12
Tomlinson Construction Company, Ltd., Toronto	335,699 19

Also included is expenditure of $12,688.12 for board for engineering parties.

F Included in this item are:

(*a*) Payment to contractors for transportation of key men, $20,039.42, and freight on equipment, $140,045.66, moved from eastern points to the British Columbia boundary;

(*b*) payment to Canadian National Telegraphs, $45,740.71 for protection and moving of telegraph lines;

(*c*) recoverable expenditure in connection with purchase of machinery on behalf of contractors amounting to $258,598.44 of which $152,576.16 has been recovered, leaving a balance of $106,022.28 outstanding.

Allotment: Surveys and Engineering Branch, Engineering and Construction Service—Employment of Persons of the Japanese Race and/or Japanese Nationals **1,950,000 00**

Expenditures **1,685,806 24**

Lapsed ..... **$ 264,193 76**

A classification of expenditures follows:—

A	Salaries and Wages	337,948 34
B	Cost of Living Bonus and other Pay-list Items	47,182 88
C	Remuneration of Japanese	786,059 86
D	Supplies and Materials	246,755 45
E	Travelling Expenses	11,615 12
F	Rentals of Lands, Buildings and Equipment	198,830 69
G	Miscellaneous	57,413 90
		$1,685,806 24

COMMENTS

This allotment, under P.C. 25/1450 of February 24, 1942, provides for expenditures in connection with the establishment and upkeep of work camps on highway projects, for Japanese moved from the protected area of British Columbia. Operating expenses by projects were as follows: Yellowhead—Blue River, $667,791.83; Hope—Princeton, $358,357.21; Revelstoke—Sicamous, $457,500.08; Schreiber—Jackfish, $194,112.16; Headquarters administration, $8,044.96.

A As at March 31, 1943, there were 41 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. J. Bowering, $2,520; D. P. Byers, $3,600; R. M. Corning, $2,520; M. H. W. Fizzell, $3,600, (Jan. 31); I. Simpson, $2,400, (July 15); T. W. Sutherland, $2,400; N. E. Willett, $2,520; G. Wilson, $2,400, (Nov. 15). Salaries amounted to $93,175.48. Wages totalled $244,772.86 and were in accordance with wage rates prevailing in British Columbia and Ontario.

D Supplies and materials cost $546,588.73, less credits totalling $299,833.28, (board, $279,897.91 and medical fees, $19,935.37). Payments in excess of $10,000 were made to the following: Burns & Company, Ltd., $53,036.38; Canadian Industries, Ltd., $12,038.54; Gainer's Ltd., $29,970.46; Hayward Lumber Company, $20,599.49; Imperial Oil, Ltd., $15,193.13; Kelly-Douglas & Company, Ltd., $46,372.50; MacDonald's Consolidated Ltd., $17,310.30; W. H. Malkin Company, Ltd., $33,434.63; Marshall-Wells, Ltd., $17,235.48; L. C. Masson, $16,248.54; McDonald-Wallace, $10,713.37; The Meatateria, $10,352.72; Shuswap Lumber Company Ltd., $10,717.69; Swift Canadian Company, Ltd., $32,897.49.

E Travelling expenses of $300 or over were paid to the following: A. J. Bowering, $435.59; D. P. Byers, $386.32; W. H. Fizzell, $503.76; J. H. Mitchell, $871.88; W. H. Snelson, $344.65; N. E. Willett, $1,093.81.

F This includes expenditures for rentals of railway outfit cars to accommodate Japanese pending erection of camps, road building equipment, office and storage space, hire of cars, trucks and teams. Payments in excess of $10,000 were made to the following: Canadian National Railways, $39,632.05; Canadian Pacific Railway Company, $14,549.55.

G Includes expenditures for freight and express, cartage, telegrams, telephones, postage, etc., of which the Canadian National Railways received $20,520.06.

Allotment: Immigration Branch—General Expenditures in the British Isles and Canada arising from the War		**22,465 00**
Expenditures		**15,816 98**
Lapsed	**$**	**6,648 02**

COMMENTS

The purpose of this allotment is to provide for special supervision of certain canals in Canada, air-raid shelter expenses, etc., in Emigration Offices in London, England, and removal expenses of employees resident overseas.

The cost of extra supervision at Lachine, Cardinal and Welland Canals in Canada was $15,488.31 classified as follows: salaries, $10,978.61; cost of living bonus, $1,285.24; overtime, $2,432.80; travel, $487.36; uniforms, $304.30. Expenditures in England were as follows: salaries and subsistence allowance for fire watchers, $72.76; rent of air-raid shelters, $157.35; sundries, $98.56.

Allotment: Immigration Branch—Detention of Alien seamen who refuse to perform their regular duties		**9,650 00**
Expenditures		**6,246 92**
Lapsed	**$**	**3,403 08**

COMMENTS

Detention expenses at the following gaols totalled $5,853.50: Halifax, $1,927; Oakalla, $3,926.50. The remaining expenditure consisted of travel of immigration officers, $375.42; sundries, $18.

Allotment: Immigration Branch—Expenditures in connection with looking after Canadian Interests abroad apart from Enemy and Enemy-controlled territories		**25,000 00**
Expenditures		**13,592 39**
Lapsed	**$**	**11,407 61**

COMMENTS

Of this allotment, $1,187.97 was expended in repatriating Canadians from Lisbon to Canada. Relief and repatriation charges to other Canadian Nationals amounted to $6,980.93. Exchange amounted to $16.69; sundries to $130.80. The Canadian High Commissioner at Canberra was advanced $3,938 and the Canadian High Commissioner at Pretoria $1,338. These advances were made to provide for temporary financial assistance to Canadians stranded abroad due to the war, in countries other than those under the control of the enemy. Expenses consist of ocean and rail transportation and small amounts in cash for maintenance while awaiting sailing or to cover meals en route to destination in Canada. The expenditure is, where possible, collected later from those assisted or their relatives.

Allotment: Grant to National Advisory Committee for Children from Overseas	**$**	**50,000 00**

COMMENTS

This grant was made to the National Advisory Committee for Children from Overseas established by P.C. 3869 of August 13, 1940, in order to assist the Committee in meeting the supervisory expenses, etc., of children placed in Canadian homes. The grant was authorized by Order in Council.

Allotment: Immigration Branch—Expenditures in connection with looking after Canadian interests in Enemy and Enemy-controlled territories		**100,000 00**
Expenditures		**40,154 31**
Lapsed	**$**	**59,845 69**

COMMENTS

In order to look after the interests of Canadian Nationals, the United States Secretary of State was advanced $25,000, the Canadian Legation in Buenos Aires $721.84 and the Canadian Trade Commissioner in New York $95.50. Other charges to this allotment include cost of exchange on the purchase of American funds, $2,780.99, sundries, $5.07 and travelling expenses and subsistence of Canadian Nationals, $11,550.91.

Since 1939-40 the United States Secretary of State has been advanced $244,000 in American funds to assist in protecting Canadian interests abroad. This amount, together with $3,770.78 representing sundry refunds collected by various European embassies, makes a total of $247,770.78 in American funds to be accounted for. Of this amount $204,186.39 has been expended, of which $19,041.32 was administration expenses and $185,145.07 classified as loans and therefore recoverable. Up to March 31, 1943, $100,092.75 in Canadian funds has been recovered and deposited to Special Receipts, War Appropriation Acts.

Allotment: Immigration Branch—Expenses in connection with British Evacuee Children		**925 00**
Expenditures		**299 62**
Lapsed	**$**	**625 38**

COMMENTS

The purpose of this allotment is to provide for the carrying out of the provisions of P.C. 3869 of August 13, 1940, which stipulates that the Immigration Branch of the Department of Mines and Resources shall have general administration in Canada of the distribution, care and welfare of children evacuated from the United Kingdom. The Order in Council also authorizes the establishment of a National Advisory Committee for Children from Overseas. An amount of $50,000 was also allotted from the War Appropriation as a grant to this Committee and is detailed under a separate heading.

Travel of immigration officers amounted to $103.86, of which amount A. P. Phin received $78.16 and E. Chevrier $25.70; sundries, $195.76.

Allotment: Immigration Branch—Repatriation of wives and dependents of members of Canadian Forces Overseas		**50,000 00**
Expenditures		**22,651 00**
Lapsed	**$**	**27,349 00**

COMMENTS

This allotment, under authority of P.C. 5095 of June 15, 1942, provides for expenditure in connection with the repatriation of wives and dependents of members of the Canadian Forces overseas. Ocean and rail fares for 357 adults and 78 children amounted to $22,608.11. Sundry expenses were $42.89.

Allotment: Immigration Branch—Evacuation of Canadian citizens from the Far East		**150,000 00**
Expenditures		**10,890 02**
Lapsed	**$**	**139,109 98**

COMMENTS

This allotment, under authority of P.C. 9150 of October 7, 1942, provides for expenditure in connection with the evacuation of Canadian citizens from the Far East, including the cost of the return of Canadian Government officials and their families. The cost of evacuation of private citizens is recovered where possible. The United States Secretary of State was advanced $6,775 and the Department of External Affairs $500, less refunds of $207.10. Transportation costs were $2,666.53; officers' expenses $171.33 and exchange on United States funds $984.26. During the present fiscal year $1,166 has been repaid by evacuees.

WRITE DOWN OF ASSETS

Seed Grain and Relief Accounts—An Act respecting certain debts due the Crown, c. 51, 1926-27	**$**	**42,058 24**

COMMENTS

The expenditure of $42,058.24 is the amount written off the principal outstanding in the Seed Grain and Relief Account, under authority of the Governor in Council. Further details regarding this entry may be found in this Section under Non-Active Assets, also under Trust and Special Accounts—Miscellaneous Current Accounts.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations or war allotments of the Departments listed below in the amounts indicated:—

Mines and Geology Branch—Department of Munitions and Supply, $351,087.36; Department of National Defence—Naval Services, $64,041.39; Department of National Defence—Air Services, $97,951.63.

Lands, Parks and Forests Branch—National Research Council, $15,227.18.

Surveys and Engineering Branch—National Research Council, $13,324.91; Department of National Defence—Naval Services, $720.88; Department of National Defence—Air Services, $67,272.62.

Non-Active Assets

[11] Miscellaneous Investments and Other Accounts (non-active)

The following account appears as a non-active asset under the above heading in the Dominion Balance Sheet and its status is affected by the write down of assets reported in the revenues and expenditures section hereof.

	Dr. Balance Mar. 31, 1942	Charges	Credits	Dr. Balance Mar. 31, 1943
Seed Grain and Relief—Dept. of Mines and Resources	$ 345,939 67		$ 42,058 24	$ 303,881 43

COMMENTS

This account and the active one for Seed Grain and Relief Advances combine to make a total of $2,701,129.68. This non-active account represents the balance written off from active account and is reduced each year under authority of Section 1, c. 51, 1926-27, an Act respecting the apportionment and adjustment of Seed Grain Advances, and Orders in Council. The amount of $42,058.24 represents the write-off for 1942-43.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A	Seed Grain and Relief Advances—Department of Mines and Resources ..	2,412,560 72	24,450 80	9,138 33	2,397,248 25
B	Advance for Assistance to Indians	19,053 31	8,934 52	6,680 78	16,799 57
C	Empire Settlement Scheme—Advances	118,000 12	68 97	50 29	117,981 44
		$2,549,614 15	$ 33,454 29	$ 15,869 40	$2,532,029 26

COMMENTS

A This is the active account. The balance represents the amount of principal outstanding after crediting the amounts collected for principal on account of seed grain loans issued up to 1926 under authority of the several Seed Grain and Relief Acts and amounts written off to the non-active account. Interest amounting to $8,408.58 was collected during the fiscal year and credited to Department of Finance Revenue—Return on Investments. The non-active account is exhibited on a preceding page hereof.

B This account is operated under the authority of section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed $350,000.

C This account represents the outstanding balance of Canadian Government share of passage loans furnished to migrants under the Empire Settlement Act 1922, on a shareable basis with the United Kingdom. As the scheme is now terminated, the 1942-43 transactions consist only of repayments by the individuals to the Dominion Government and reimbursement of the Government of the United Kingdom of its share of these repayments.

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Dominion Income Tax Suspense—Dept. of Mines and Resources		64,645 42	64,645 42	
B	War Savings Certificates Suspense—Mines and Geology		450 00	364 00	86 00
C	Unclaimed Cheques Suspense — Mines and Geology	1 00			1 00
D	Land Assurance Fund	17,820 72	584 49		18,405 21
E	Liquor Profits—Northwest Territories	75,182 23	95,122 68	13,931 01	156,373 90
F	Port McNeil Timber Sale—Department of Interior..	4,038 61			4,038 61

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
C	Unclaimed Cheques Suspense—Lands, Parks and Forests	398 82	38 68	80 33	357 17
G	Lake Minnewanka Project	192 43	4,000 00	3,910 06	282 37
H	Prairie Provinces Indian Fund	341 34			341 34
C	Unclaimed Cheques Suspense—Indian Affairs	7 78	16 10		23 88
I	Distressed Canadian Nationals outside of Canada	5,987 45	6,850 63	2,480 44	10,357 64
C	Unclaimed Cheques Suspense—Immigration	64 25			64 25
		$ 104,034 63	$ 171,708 00	$ 85,411 26	$ 190,331 37

COMMENTS

A Income tax deductions from employees not paid through Central Pay Office, which are later transferred to the Department of National Revenue—Income Tax Branch.

B Deductions from the salaries of employees of the Branch not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the Certificates are fully paid. The balance represents the incomplete subscriptions at the close of 1942-43.

C All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account. The balance represents the liability in respect of this Branch of the Department at the close of 1942-43.

D Account is maintained in accordance with the Land Titles Act, R.S., Chapter 110. The receipts are: $49.87 for fees and $534.62 for interest (at rate of 3 per cent on the balance of $17,820.72 on March 31, 1942).

E Revenue from the sale of liquor in the Northwest Territories is deposited in this account and disbursements are made for territorial purposes in accordance with the Territorial Liquor Ordinance of April 27, 1939, as amended. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are forwarded to the Receiver General. The receipts are $94,182.68 for net liquor profits made up of $49,437.01 for Fort Smith and $44,745.67 for Yellowknife and $940 for fines. The disbursements: $5,000, Grant to Local Trustee Board, Yellowknife, for road extensions and improvements; $3,862.31 for purchase of fire-fighting equipment; $3,500, Grant to Yellowknife School District No. 1; $773.22 paid to Dept. of Pensions and National Health for one-half salary and bonus for services of dietitian in connection with a nutritional survey for the Northwest Territories; $400 for purchase of buildings at Yellowknife and $395.48 for sundries.

F By mutual agreement between the Dominion Government and the Province of British Columbia all dues received in connection with the sale of timber cut on the Government Reserve at Port McNeil, B.C., were placed to the credit of this account pending decision as to the question of ownership of the land.

G Funds advanced by the Calgary Power Company for payment of fees and expenses of a consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940).

I To this account are deposited moneys received from interested organizations or relatives, to provide for relief of Canadian Nationals in Enemy or Enemy-controlled territories. Official funds, from which disbursements for this purpose are made, are recouped from this account.

[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	1,448 05	400 00	269 08	1,578 97
B Indian Trust Funds	14,642,289 97	1,515,277 91	1,129,796 32	15,027,771 56
C Immigration Guarantee and Special Funds	584,293 00	465,737 19	434,677 53	615,352 66
	$15,228,031 02	$1,981,415 10	$1,564,742 93	$15,644,703 19

COMMENTS

A This account is maintained for W. M. Cory, Solicitor in the Department, who is Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories. Deposits represent moneys received for estates in the hands of the Administrator and withdrawals are made under his direction.

B The Indian Trust Fund represents the funds belonging to the Indian Bands throughout Canada. Receipts were derived from: earned interest, land sales, land rentals, mining dues, timber royalties, oil land rentals and fines. Expenditures comprised: capital and interest distributions, relief expenditures, band loans, agricultural assistance, road construction and repair and enfranchisement payments.

C This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositors or forfeiture to the Government.

1942-43

PUBLIC ACCOUNTS

PART II

K

DEPARTMENT OF MUNITIONS AND SUPPLY

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF MUNITIONS AND SUPPLY

GENERAL SUMMARY

BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	4,977,434 53	Ordinary	7,840,196 59
War	679,132,236 07	Special Receipts	3,519,731 24
	$684,109,670 60		$ 11,359,927 83

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	$136,754,210 69	[21] Contingent and Special Funds	$ 31,709,716 19

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page K—56.

GENERAL COMMENTS

The Department of Munitions and Supply Act, proclaimed on April 9, 1940, created a department to replace the War Supply Board. The Act empowers the Minister:

(*a*) exclusively to acquire or produce munitions of war and supplies and carry out defence projects required by the Department of National Defence, with certain exceptions having to do with defence projects constructed in Canada by persons in the employ of His Majesty, or supplies and defence projects which the Department of National Defence may, at the request of the Minister of Munitions and Supply, purchase or carry out itself;

(*b*) to mobilize, control, restrict or regulate to the extent deemed necessary any branch of trade or industry in Canada or any munitions of war or supplies;

(*c*) to examine into, organize, mobilize, co-ordinate and conserve the resources of Canada contributory to, and the sources of supply of, munitions of war and supplies and the agencies and facilities available for their supply and for the construction and carrying out of defence projects, and to explore, estimate, and provide for the fulfilment of the needs, present and prospective, of the Government and the community.

If authorized by the Governor in Council, the Minister is empowered to act for the Governments of the United Kingdom and of any allied or associated power, in much the same manner as for the Department of National Defence. To date the Minister has been empowered to act for fourteen such allied or associated powers.

The above functions have resulted in the incorporation of a number of government-owned companies and in the construction, equipping and operation of plants in Canada under private management either to increase existing production facilities or to create new facilities.

As one means of carrying out the functions of mobilizing, co-ordinating and conserving Canada's resources, controllers have been appointed for aircraft, chemicals, coal, construction, machine tools, metals, motor vehicles, oil, power, rubber, ship repairs, steel, supplies, timber, transit, transport and wood fuel.

As orginally enacted, the Department of Munitions and Supply Act provided that, in cases in which the amount involved in any proposed contract exceeded five thousand dollars, the proposed contract could not be entered into by the Minister until authority to do so had been granted by the Governor in Council and, if a lesser amount was involved, the Minister might enter into such proposed contract without authority from the Governor in Council. In the event of an alteration of a contract resulting in the total amount of expenditure involved exceeding that of the original contract by five thousand dollars, the authority of the Governor in Council for such alteration was to be sought.

This provision of the Act was amended by P.C. 6036, August 19, 1941, so that the Minister might enter into any contract involving up to but not exceeding fifteen thousand dollars without authority from the Governor in Council. The Minister is required to report to the Governor in Council all such contracts entered into, which involve amounts in excess of five thousand dollars, but not exceeding fifteen thousand dollars, as soon after their execution as practicable.

Where contracts are let by the Department for the United Kingdom Government, a special staff is maintained to handle the accounts and records of all transactions along the lines prescribed by that Government. Treasury maintains a current audit of the accounts and, in addition, disburses funds provided to meet such expenditures. In addition, the Auditor General makes an independent examination and reports direct to the United Kingdom Government.

CONTRACTS

Section 13 of the Munitions and Supply Act, as amended, reads in part as follows:—

(2) Every person who has entered into a munitions contract shall keep detailed accounts and records of the cost of carrying out the same and shall, on demand, produce to any person thereunto authorized by the Minister, every account, record or document of any description in respect to such contract required by such person and shall permit him to examine, audit and take copies of or extracts from the same.

(3) If the Minister is satisfied that the accounts or records kept by a person who has entered into a munitions contract are insufficient to enable the cost of carrying out the same to be determined, the Minister may by order reduce the total amount paid and payable to such person under the contract to an amount which, in the opinion of the Minister, represents the fair and reasonable cost of carrying out the contract plus a fair and reasonable profit and the Minister may direct such person to pay to the Receiver General of Canada forthwith any amount which such person has received under the contract in excess of the amount fixed by the Minister.

(4) If the Minister is satisfied, upon an examination of the accounts and records of a person who has entered into a munitions contract, that the contract price paid and payable to such person contains an unreasonable profit, he may direct such person to re-negotiate the contract price and may direct that there be withheld from such person any amount of the contract price which in the opinion of the Minister represents an unreasonable profit, and may direct such person to pay to the Receiver General of Canada forthwith any amount which such person has received which, in the opinion of the Minister, represents an unreasonable profit.

(5) Where a person has entered into a munitions contract on or after the ninth day of April, nineteen hundred and forty, which provides in effect that such person shall be paid the cost of carrying out the contract or any part thereof with or without a profit or fee, or that the price or prices specified in the contract may be adjusted or reduced to an amount which represents the cost of the work or service to be carried out or rendered under the contract plus a fair and reasonable profit and any part of the work or service is carried out or rendered by any other person (in this subsection called a "Subcontractor"), the Minister may, if he is satisfied either before or after the performance of the contract that the total amount paid and payable to the subcontractor for the work carried out or the service rendered by the subcontractor is in excess of the fair and reasonable cost thereof plus a fair and reasonable profit, by order reduce the total amount paid and payable to the subcontractor for such work or service to an amount which the Minister may fix as the fair and reasonable cost of the work or service plus a fair and reasonable profit, and he may direct the subcontractor to pay to the Receiver General of Canada forthwith any amount which he has received for the work or service in excess of the amount so fixed.

Firm Price Contracts.—In this type of contract, which is employed where practicable by the Department of Munitions and Supply, fixed prices are furnished the Department by the contractor. As these contracts are let by competitive tender, the effect of competition is presumed to provide a check against excessive profits.

For certain kinds of equipment not previously manufactured in this country, or technical in character, and where the department was unable to obtain accurate knowledge of the contractor's costs, the establishing of various types of contracts, hereinafter described, became necessary.

Ceiling Price Contracts.—Contracts quoting ceiling prices subject to limitation of profit clauses are divided into three main classes: percentage profit, fair and reasonable profit and self audit. The majority of contracts quoting ceiling prices are of the percentage profit type and provide for an audit of the contractor's books by the Chief Cost Accountant if so desired by the Department of Munitions and Supply. Contracts containing fair and reasonable profit clauses provide for a similar audit if desired but no limitation of profit is stated. Self audit contracts require the contractor to submit statements of cost in accordance with Costing Memorandum Form, M & S 433 (P.C. 6284, 20/7/42), to the Department of Munitions and Supply on completion of contract. While 5 per cent profit on cost was the most frequent ratio noted, contracts for certain types of equipment provided for 7½ per cent or 10 per cent profit.

Some contracts limiting the contractors to specified rates of profit provide for the declaration of profits by the contractor and the rebate of any in excess of stated rate, but where it is decided to provide contingently for a Government examination of the contractor's books, the following audit clause (effective February 18, 1942, by amendment of Instruction Letter No. 29, Department of Munitions and Supply) is employed:

> "It is understood and agreed that the price quoted in this order is a 'ceiling price' and is subject to adjustment as hereinafter provided.
>
> You agree to keep such records with respect to this order as are required by Costing Memorandum Form, M & S 433 attached hereto, and that such records may be audited by a Government Auditor if the Minister of Munitions and Supply shall deem it advisable that such audit be made.
>
> It is understood and agreed that if such an audit should be made and should disclose that the profit accruing to you on this order is in excess of .... per cent on your actual cost determined as aforesaid, the price herein quoted shall be adjusted downward so that the profit on this order shall be not more than .... per cent on such actual cost, and that if any payment shall have been made hereunder before the making of such audit and any price adjustment based thereon, the amount (if any) overpaid to you will be repaid by you upon demand, or, at the option of the Minister, may be deducted from any amounts thereafter becoming payable to you under this order or from any other moneys payable to you by His Majesty."

Other ceiling price contracts limit the contractors to fair and reasonable profits, and audit reports submitted by the Treasury Cost Accounting Division merely set out the costs and the profits realized, since the determination of what is fair and reasonable is an administrative function and not one resting on the Treasury Cost Accounting Division.

Some contracts in this class provide that the profits determined as a result of cost audits are subject to the approval of the Governor General in Council. Others provide for the determination of a fair and reasonable profit by the Minister of Munitions and Supply, in which case either of the following two audit clauses (effective February 18, 1942, by amendment of Instruction Letter No. 29, Department of Munitions and Supply) is employed:

(1) "It is understood and agreed that the price quoted in this order is a 'ceiling price' and is subject to adjustment as hereinafter provided.

> You agree to keep such records with respect to this order as are required by Costing Memorandum Form, M & S 433 attached hereto, and that such records may be audited by a Government Auditor if the Minister of Munitions and Supply shall deem it advisable that such audit be made.
>
> It is understood and agreed that if such an audit should be made and should disclose that the profit accruing to you on this order is in excess of a fair and reasonable profit, the price herein quoted shall be adjusted downward so that the profit on this order shall be such as is, in the opinion of the Minister, a fair and reasonable profit, ..."

(2) "It is understood and agreed that the price quoted in your tender of which this document is an acceptance is a 'ceiling price' and that such 'ceiling price' is estimated by you to contain not more than a fair and reasonable profit. You agree that you will keep sufficient and adequate records of the cost of this work so that such cost may from time to time be determined in accordance with the provisions of the Department of Munitions and Supply Form M & S 433 entitled 'Costing Memorandum' and that such records may at any time and from time to time be audited by a Government Auditor to ascertain the actual cost of the work then performed for this order. Such audit or audits shall be made at any time or times at the discretion of the Minister, but not later than four (4) months after the Company has notified the Minister that the said

records of the work then completed are sufficiently complete to enable the cost of the said work to be determined. Provided that if the said records are complete as aforesaid and any such audit be not made within four (4) months after notification as aforesaid, the Minister agrees to accept the certificate of the auditors of the Company as to the actual cost; determined as aforesaid, of any such completed work.

It is further understood and agreed that the right to make the audit hereinbefore referred to shall be in addition to any rights of His Majesty and does not limit and shall not be taken to be a limitation of any right of His Majesty to make an audit of the Company's books which may now or hereafter exist otherwise than hereunder nor shall the acceptance of the certificate of the auditors of the Company as above provided in any way limit the right of His Majesty to make an audit of the Company's books under any authority other than this provision.

It is further understood and agreed that, if such audit should establish that the profit accruing to you on this order is in the opinion of the Minister in excess of a fair and reasonable profit, the said quoted price shall be adjusted downward so that the said profit shall be, in the opinion of the Minister, fair and reasonable."

This audit clause then continues with provision for arbitration if the Company should not consider the profit, as so determined by the Minister, fair and reasonable.

In self audit contracts, the following audit clause (effective February 5, 1943, by amendment of Instruction Letter No. 29, Department of Munitions and Supply) is employed:

"It is understood and agreed that the price quoted in this contract is a 'ceiling price', and that such 'ceiling price' is estimated by you to contain a profit of not more than .... per cent on the actual cost (excluding special depreciation) related to this contract, determined, in so far as your established costing methods permit, in accordance with Costing Memorandum Form M & S 433 and does not include any item of cost (including overhead charges) which would not be admissible under the Costing Memorandum.

It is further understood and agreed that you will keep cost records with respect to this contract, as above set forth, and when this contract has been completed you will send to this Department a statement of your costs, determined as aforesaid, certified by one of your responsible officials, on M. & S. 1050, and of the percentage of profit realized with respect to this contract. If the profit realized is in excess of .... per cent, it is understood and agreed that you will refund the excess to this Department."

"Cost Plus" Contracts.—The "cost plus" contract is employed occasionally in construction projects where problems of labour, transportation and difficulties attendant on locality and nature of terrain preclude an accurate estimate of requirements and have a resultant effect on cost. The standard form of this type of contract provides for payment of a fixed fee on the original estimate of cost, with a percentage allowed on excess over that amount. In major projects, charges are verified by a resident representative of the Treasury Chief Cost Accountant attached to the Department of Munitions and Supply.

To some extent "cost plus" contracts are negotiated for production of specialized equipment not standardized as to cost and where it is anticipated that changes in specifications or revision of production schedules may be required. There is, in most instances, a provisional billing price for deliveries negotiated which is subsequently adjusted as related costs become known and are verified by Government audit.

In the majority of construction contracts where the contractor is to receive the cost of performing the work plus a profit, the elements of cost are defined and a fee is usually fixed "to cover the entire profit of the Contractor and the necessary services of all executive officers of the Contractor, and also all overhead expenses of the Contractor at its head office and at any regularly established branch office, including, but without limiting the generality of the foregoing, services of the purchasing, accounting, estimating and contract departments at such head office or regularly established branch office." The cost of the work as defined usually includes provision for "such other items of cost as shall be properly and reasonably incurred by the contractor solely for the purposes of the work, provided that any such item must be approved by the Director of Construction of the Department of Munitions and Supply."

Target Price Contracts.—The target price contract is sometimes used where a fixed price cannot be established at the time the contract is let. Under this arrangement, the target price set is accepted by the contractor for the first five or ten per cent of the amount of his contract. When, after an audit, the actual costs are found to be equal to, less than or more than the target price, varying amounts of profit are allowable on the target quantity only. The Treasury Cost Accounting Division reports to the negotiating officers the actual cost in accordance with Costing Memorandum Form, M. & S. 433

for the target period, and also the estimated cost for the balance of the contract. The negotiating effects then arrive at a fixed price for the remainder quantity and to this extent it then becomes a fixed price contract.

Arms and Ammunition Contracts.—Due to the diversified nature of the manufacturing program for arms and ammunition, it is necessary for the Department of Munitions and Supply to develop a production program on a component basis supplying processed components to each successive processor as a "free issue".

Difficulties in billing the Department of National Defence have been experienced due to the delay in arriving at fixed prices for certain components and due also to the fact that some contracts are entered into jointly with the United Kingdom.

In order to co-ordinate the excessive production program and to provide interim financial assistance to government-owned, partly government-owned, and private companies, Munitions Production Revolving Funds were created under the provisions of P.C. 1/2064 and P.C. 36/84 dated March 17, 1942, and January 6, 1943, respectively, which are administered by the Department of Munitions and Supply.

Due to the assistance provided by the Revolving Funds and to progress made in pricing components and assemblies, a marked improvement in billing the Department of National Defence was noted in the last quarter of the fiscal year.

The foregoing applies also to tank contracts, and contracts for other fighting vehicles.

Automotive Equipment Contracts.—A large portion of automotive equipment, including spare parts and accessories, is supplied by Chrysler Corporation of Canada, Ltd., Ford Motor Company of Canada, Ltd., and General Motors Products of Canada, Ltd.

Purchases from these companies are made under master agreements, dated August 20, 1941. These agreements were entered into in order to standardize the contract terms under which automotive equipment is produced.

Contracts are placed at ceiling prices but the contractors have, under date of January 11, 1941, entered into agreements with the Crown, whereby their profits on government contracts are restricted to a maximum of 5 per cent of cost.

These agreements covered the calendar year ending December 31, 1941, and are to continue from year to year thereafter unless terminated by mutual agreement.

A continuous audit of the costs of each contractor is being conducted by the Cost Accounting Division of the Office of the Comptroller of the Treasury and when costs of production in accordance with Costing Memorandum Form, M. & S. 433, and the profits realized are determined, any profit in excess of 5 per cent is refunded.

Contracts for Chemicals and Explosives.—Due to the fact that many of the chemical plants are wholly government-owned or in receipt of financial assistance, a government-owned company known as Allied War Supplies Corporation was created to manage the entire chemical output. Contracts are let to Allied War Supplies Corporation by the Department of Munitions and Supply and in turn are allocated to the various filling or chemical plants. In common with other production pool products, payment of purchases by the Department of National Defence is made in two ways. Prior to January 1, 1943, shipments were billed by the Department of Munitions and Supply which in turn credited the payment to financial assistance previously supplied to individual plants. Subsequent to January 1, 1943, payment is made directly to the plants as and when each has been placed in a position to do its own billing and collecting. Prices are set by the Pricing Committee of the Department of Munitions and Supply. These contracts are for the purchase of chemicals and explosives separately and do not include the filling of ammunition.

Contracts for Tire Assemblies.—Contracts for the purchase of tires are let at a ceiling price but vary considerably from ordinary audit contracts. These contracts call for an 80 per cent advance payment on a monthly production basis. This advance payment is made in accordance with the provisions of P.C. 2274, dated April 4, 1941. The 20 per cent balance is paid on delivery. Refund of all payments in excess of 5 per cent profit on cost is required. Some difficulty was experienced due to cancellation of certain contracts after payment of production advances, but all necessary adjustments were made on the receipt of refunds from companies concerned.

Examination of Contractor's Records.—P.C. 153 of January 9, 1942, provides "that in the case of any contract heretofore or hereafter entered into by the Minister of Munitions and Supply, in the name of or on behalf of His Majesty, in which a price is specified for the work or material to be performed or supplied thereunder (whether or not such price is referred to as a 'ceiling' price) but which contains provisions to the effect that an audit may be made of the contractor's records as to the

costs incurred in carrying out the contract, and that based upon the facts disclosed by such an audit as to the amount of the contractor's profit under such contract the price may be adjusted downwards, the said Minister shall not be obligated or required to cause such an audit to be made unless he shall determine that in view of the particular circumstances, the making of such audit is necessary or is required in the public interest." The Order in Council provides further that this "shall not extend or be applicable to a contract under which the contractor is entitled to payment on the basis of the costs incurred in carrying out such contract plus a specified fee or rate of profit thereinafter in this paragraph called a 'cost plus' contract) or to a contract the terms of which expressly require that an audit be made; provided, however, that a contract shall not be deemed to be a cost plus contract or to require an audit to be made by reason only of the fact that such contract may provide that an audit may be made and that, if so made, the price specified in such contract may be reduced or otherwise adjusted."

The cost audits referred to in the preceding paragraphs, other than "self-audits", are carried out by or under the direction of a special branch of the Office of the Comptroller of the Treasury, known as the Treasury Cost Accounting Division, created in May, 1940, by mutual agreement between the Department of Munitions and Supply, the Comptroller of the Treasury and the Auditor General of Canada.

The Chief Cost Accountant is not required to audit contracts subject to cost audit, unless and until he is requested to do so by the Department of Munitions and Supply when such audit is mandatory by the terms of the contract.

In addition to Headquarters staff, branch offices have been established at Halifax, Saint John, Montreal, Toronto, Winnipeg, Calgary, Vancouver and Victoria. Also, Resident Cost Accountants and assisting staff are provided at projects as required at various points in Canada, Newfoundland and Labrador.

Under the provisions of P.C. 455, dated January 21, 1942, certain audits of sub-contractors are carried out by public accounting firms, in accordance with audit procedure and instructions issued by the Chief Cost Accountant.

As at March 31, 1943, the Division had completed 6,465 specific audits of various types and was carrying out 481 continuous audits of various classes. In addition, 5,347 audit requests were either in progress, awaiting assignment of staff or awaiting completion of work by contractor and submission of costs.

Most of the work is on continuous audits of pre-financed projects, construction jobs, investigation of target and remainder costs, emergency ship repair agreements, escalator clause claims and so on. On the relatively minor portion of cost audits involved in ceiling price contracts, substantial refunds have been obtained.

Reports on audits of ceiling price and target contracts enable the negotiating officers of Munitions and Supply to place subsequent contracts at favourable fixed prices, and the experience of the senior cost accounting officers is continuously availed of by such negotiating officers during pre-contract negotiations and also re-negotiations. The services of the Division are also utilized by other departments of the Government involved in war work.

During the year, arrangements were made with the United Kingdom Government for the acquisition of its investment in war plants in Canada.

P.C. 1752, March 5, 1943, transferred to the Minister of Munitions and Supply the administration of the Domestic Fuel Act and the "Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal" (20-21 Geo. V, c. 6), and the regulations pursuant to such Acts and the several Orders in Council authorizing assistance to the movements of coal, together with the appropriations granted under Votes 69 and 70 of the Main Estimates, 1942-43. The appropriations and continuing statutory provisions transferred under the above authority were $4,527,415 and $439,168.59 respectively.

The above order further provided for the administration by the Minister of Munitions and Supply of the Emergency Coal Production Board (established by P.C. 10674, November 23, 1942). In conformity with this provision, the estimated cash requirement for the Board, which was included in the war allotment of the Department of Finance, to an amount of $450,000, together with expenditures, was also transferred to this Department. An additional allotment for the Board was required for the fiscal year in an amount of $800,000.

In reporting expenditures chargeable to this department, consideration has been given to agreements between the Minister of Munitions and Supply and the Governments of the United Kingdom and of the United States with respect to refraining from the publication of information which might be of value to the enemy.

Because of the nature of the expenditures made from year to year, it is felt that the cumulative picture is of equal, and perhaps of more, importance than the current one. Since the appropriation and economic accounts deal only with the current situation, a balance sheet presentation has been included (see page K—30) which summarizes the expenditures from commencement of the war to March 31, 1943. It will be noted, though, that certain aspects of the information contained in the supporting schedules thereto supplement the details given in the appropriation and allotment accounts.

There are two appendices to this report. The first, commencing at page K—71, deals with the total cost of plants, the construction of which was financed jointly by the governments of the United Kingdom and Canada. These plants are also listed in various schedules in the report proper (items indicated by an asterisk), but the expenditure shown therein for such items is the Canadian portion only. The second appendix, commencing at page K—74, contains the operating statements and balance sheets, certified by the Auditor General of Canada, of Government-owned (Munitions) Companies.

REVENUES

Summary

	1942–43	1941–42*
Ordinary Revenue—		
A Return on Investments	3,520,267 83	447,252 43
B Privileges, Licences and Permits	4,237,201 80	469,136 24
C Proceeds from Sales	1,322 79	
D Services and Service Fees	79,499 95	38,439 68
E Refunds of Expenditure	1,749 08	
F Miscellaneous	155 14	89 75
Total Ordinary	7,840,196 59	954,918 10
Special Receipts—		
G War Appropriation Acts	3,519,731 24	62,538 50
Capital Accounts—Previous Years' Expenditure		13,208 83
Grand Total	$11,359,927 83	$1,030,665 43

* Re-classified, for comparative purposes, in accordance with the new primary classification of revenue authorized by P.C. 1/1956 of March 12, 1942, and effective April 1, 1942.

Details

Ordinary Revenue—	
A Return on Investments: Atlas Plant Extension Ltd., to February 28, 1943, $2,602,597.95; Canadian Associated Aircraft Ltd., to November 25, 1942, $234.44; Hayes Steel Products Ltd., to March 31, 1942, $19,587.04; Small Electric Motors (Canada), Ltd., and Rogers Majestic (1941) Ltd., to September 14, 1942, $9,264.20; Sorel Industries Ltd., to January 31, 1943, $885,106.46; A. C. Wickman (Canada) Ltd., to October 30, 1942, $3,477.74	3,520,267 83
B Privileges, Licences and Permits: Sale of Gasoline Ration Books, $1,580,437.93; Scrap Dealers' Licences, $4,500; Non-Ferrous Metal Dealers' Licences, $11,800; Registration Fees, Transit Controller, $5,401.08; Canadian Industries Ltd., $6,748.30; Canadian Pratt & Whitney Aircraft Co., Ltd., $11,422.19; Citadel Merchandising Co., Ltd., $10,407.61; Hayes Steel Products Ltd., $53,807.95; Park Steamships Ltd., $800,000; St. Catharines Steel Products Ltd., $22,500; Wartime Housing Ltd., rentals, $1,722,204; Sundry, $7,972.74	4,237,201 80
C Proceeds from Sales: Sale of scrap	1,322 79
D Services and Service Fees: Consolidated Mining & Smelting Company of Canada, Ltd., $74,010.13; Fairchild Aircraft Ltd., $5,483.33; Sundry, $6.49	79,499 95
E Refunds of Expenditure	1,749 08
F Miscellaneous	155 14
Total Ordinary	7,840,196 59

Special Receipts—

G War Appropriation Acts: Associated Textiles of Canada, Ltd., $5,740.67; Canada Cement Co., Ltd., $10,394.55; Canadian Gypsum Co., Ltd., $8,883.16; Chrysler Corporation of Canada, Ltd., $5,000; Dominion Bridge Co., Ltd., $63,788.05; Dominion Foundries and Steel Ltd., $1,508,487.77; Dominion Oilcloth & Linoleum Co., Ltd., $190,712.75; Dunlop Tire & Rubber Co., Ltd., $33,332.83; T. Eaton Co. Ltd., $55,000; Ford Motor Company of Canada Ltd., $1,105,490.92; General Motors Products of Canada Ltd., $256,067.70; Gypsum Lime & Alabastine, Canada, Ltd., $7,321.86; Robert Mitchell Co., Ltd., $7,958.60; National Cement Company, $5,737.50; National Electric Refrigerator Co., $24,095.76; Nicholson File Company, $7,215.12; Alfred Rogers Ltd., $9,386.18; Service Garment Co., $6,000; Somerville Ltd., $12,625; Standard Chemical Company Limited, $50,000; United Kingdom Payments Office, $170,913.30; Sundry, $8,879.52; Total, $3,553,031.24 Less: Refund to National Steel Car Corporation, Ltd., $33,300 ..... 3,519,731 24

Grand Total $11,359,927 83

Certified correct,

B. G. McINTYRE,
Comptroller of the Treasury.

COMMENTS

A Interest on loans, working capital advances and plant investment.

B Sale of gasoline ration books; licences and permits as ordered by Wartime Industries Control Board; rental of government-owned property; revenue from operation of government-owned cargo vessels by Park Steamships Ltd.

D Rental of tank cars and government-owned equipment.

E Refund of previous years' expenditure in connection with the movements of coal.

G Special discounts granted by suppliers of materials to Government-owned plants; voluntary refunds of profits; refunds of profits on account of cost audits which could not be allocated against specific contracts; refund of previous years' War Expenditures (Administration).

As a charge against this revenue there was refunded to National Steel Car Corporation, Ltd., $33,300 due to the cancellation of a sub-licence, payment for which had been made by it and deposited to Special War Revenue in the fiscal year 1941-42.

APPROPRIATIONS AND EXPENDITURES

In conformity with the provisions of P.C. 6695, November 19, 1940, the Treasury Board approved estimates of expenditures, chargeable to the War Appropriation for the year 1942-43, and commitment authorities for subsequent years. In connection therewith, there was allotted to the Department the sum of $9,500,000 for Departmental Administration, and under the heading of Expansion of Industry, the sum of $686,300,000, to which was added the sum of $600,000. This latter amount was made up as follows: transfers from the following Departments: Labour, $50,000; Transport, $175,000; Finance, $450,000; transfer to Mines and Resources, $75,000.

Summary

	1942–43 Appropriations	1942–43 Expenditures	1941–42 Expenditures
Annual Appropriation Acts	4,527,415 00	4,526,265 94	
Continuing Statutory Provisions	451,168 59	451,168 59	12,000 00
	4,978,583 59	4,977,434 53	12,000 00
Allotted from the War Appropriation	696,400,000 00	679,132,236 07	252,691,124 09
Total	$ 701,378,583 59	$ 684,109,670 60	$ 252,703,124 09

Page	No. of Vote	Services	Appropriations	Expenditures	*Advances	Lapsed
K-10	Stat.	Salary of Minister, Salaries Act, c. 182, R.S., as amended by c. 7, 1939	10,000 00	10,000 00		
K-10	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00		
		COAL SUBSIDIES AND SUBVENTIONS				
K-10	Stat.	Subsidies under the Domestic Fuel Act, c. 52, 1927	59,756 56	59,756 56		
K-11	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron or steel on a basis of equality with imported coal, c. 6, 1930	379,412 03	379,412 03		
K-11	69	Dominion Fuel Board, Administration and Investigations	27,415 00	26,970 83		444 17
K-11	70	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	4,500,000 00	4,499,295 11		704 89
		Total Ordinary	4,978,583 59	4,977,434 53		1,149 06
		WAR				
K-12		Departmental Administration	9,500,000 00	9,457,064 92		42,935 08
K-23		Expansion of Industry	686,900,000 00	669,675,171 15	17,198,003 19	26,825 66
		Total War	696,400,000 00	679,132,236 07	17,198,003 19	69,760 74
		Grand Total	$701,378,583 59	$684,109,670 60	$17,198,003 19	$70,909 80

*Transferred to Miscellaneous Current Accounts, see page K—56.

Salary of Minister, Salaries Act, c. 182, R.S., as amended by c. 7, 1939.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....$ 2,000 00

COMMENTS

The above amounts were paid to Hon. C. D. Howe.

COAL SUBSIDIES AND SUBVENTIONS

Subsidies under the Domestic Fuel Act, c. 52, 1927.....$ 59,756 56

COMMENTS

Subsidies were paid to the following companies at $1 per net ton of Canadian coal used in the production of coke sold for domestic use: British Columbia Electric Power and Gas Co., Ltd., $41,400; Nova Scotia Light and Power Co., Ltd., $8,687.55; Quebec Power Co., $9,669.01.

The quantity of Canadian coal used and the quantity and percentage of coke produced from this coal are as follows:

	Coal tons	Coke tons	Percentage
British Columbia Electric Power and Gas Co., Ltd.	41,400	27,738	67
Nova Scotia Light and Power Co., Ltd.	8,687·55	5,299·4075	61
Quebec Power Co.	9,669·01	6,043·13	62·5

Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron or steel on a basis of equality with imported coal, c. 6, 1930 ..... $ 379,412 03

COMMENTS

Subsidies of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron and in the manufacture of steel ingots or castings were paid to the Dominion Steel and Coal Corporation, Limited, Sydney, Nova Scotia, as follows: iron, $374,017.05; steel ingots or castings, $5,394.98.

See Vote 69 regarding expenses of inspection.

Vote 69 Dominion Fuel Board, Administration and Investigations..... 27,415 00
Expenditures 26,970 83

Lapsed ..... $ 444 17

		Estimates details	Allotments authorized	Expenditures
A	Salaries	22,860 00	23,700 00	23,697 90
B	Cost of Living Bonus	875 00	1,100 00	1,045 32
C	Printing and Stationery	1,000 00	600 00	501 01
D	Travel (Field Studies)	1,000 00	600 00	492 22
E	Sundries	1,680 00	1,415 00	1,234 38
		$ 27,415 00	$ 27,415 00	$ 26,970 83

COMMENTS

A As of March 31, 1943, there were 11 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: J. R. Cox, $3,480; H. A. MacDonald, $3,600; T. Marshall, $2,700; F. G. Neate, $4,620; C. L. O'Brian, $3,300. The salary of H. A. MacDonald was paid from this vote and subsequently recovered (monthly) from the Dominion Steel and Coal Corporation, Limited, Sydney, N.S., in accordance with Sec. 5, c. 6, Geo. V, 1930, which directs that the expenses of inspection be recoverable from the manufacturer making claim for subsidy.

Four employees were receiving annual war duties supplements on March 31, 1943, as follows: J. R. Cox, $600; C. L. O'Brian, $600; A. Pelletier, $180; H. V. Rowsome, $300.

D Travelling expenses in excess of $300: C. L. O'Brian, $458.72.

E Included in this allotment are costs of telegraph services, $976.59.

Vote 70 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council 4,500,000 00
Expenditures 4,499,295 11

Lapsed ..... $ 704 89

COMMENTS

Subventions were paid to the following companies: Canadian Collieries (Dunsmuir) Ltd., B.C., $95,879.21; Canadian National Railways, $721,761.48; Canadian Pacific Railway Co., $605,872.01; Crow's Nest Pass Coal Co., Ltd., Fernie, B.C., $15,470.47; Dominion Coal Co., Ltd., Montreal, P.Q., $2,849,649.41; Maritime Coal, Railway and Power Co., Ltd., Amherst, N.S., $3,703.09; Mountain Park Coals, Ltd., Edmonton, Alta., $6,268.18; Sydney and Louisburg Railway Co., Sydney, N.S., $200,691.26.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Departmental Administration	9,457,064 92	173,961 17	16,220,088 32
Expansion of Industry	669,675,171 15		995,321,661 59
	679,132,236 07	173,961 17	1,011,541,749 91
Unallocated Refunds to War Appropriation Acts		3,345,770 07	4,303,740 77
	$679,132,236 07	$ 3,519,731 24*	$1,007,238,009 14

* For details see Revenues Section hereof.

Allotment: Departmental Administration	**9,500,000 00**
Expenditures	**9,457,064 92**
Lapsed	**$ 42,935 08**

The following is a classification of expenditures:

A	Travelling Expenses and Living Allowances	1,051,140 44
B	Salaries	6,403,557 34
C	Advertising	9,463 98
D	Telephone, Telegraph and Postage	769,439 76
E	Printing, Stationery, Equipment and Supplies	814,732 78
F	Freight, Cartage and Express	32,293 34
G	Professional and Special Services and Expenses	100,373 53
H	Rent, Light and Heat	48,950 74
I	Miscellaneous General	157,451 94
J	Miscellaneous Recoverable	69,661 07
		$9,457,064 92

COMMENTS

A B i As of March 31, 1943, there were 3,799 employees paid from this allotment, including 84 employees in the London, England, Office paid in sterling funds and 27 employees in the United States Offices paid in U.S. funds. From this allotment, reimbursement was also made to firms for salaries of their employees on loan to the Department, and to the Department of National Defence for pay and allowances of military personnel attached to this Department for duty. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Howe, Hon. C. D. ..... Minister		$ 2,575 00	Abra, J. S.	2,700 00	
			Adams, A. H. S. (Aug. 25).	3,600 00	
Sheils, G. K. ..... Deputy Minister	$10,000 00	1,079 90	Agnew, H. K.	3,000 00	
			Alderman, G. (May 16)...	3,850 00	423 29
Pettigrew, J. P. ..... Assistant Deputy Minister	9,000 00		Alford, I. R. N. (July 28).	3,000 00	
			Allan, K. H.	2,400 00	

	Salary rate	Travelling expenses
Allen, W.	2,700 00	
Amey, F. M.	3,600 00	
Anber, F. G.	2,820 00	
Anderson, A. D.	3,600 00	406 90
Anderson, C. W. (May 26)	2,400 00	
Anderson, J. R. (Aug. 1)	4,500 00	
Anderson, J. W. (Aug. 2)	2,700 00	
Anderson, R. L.	3,900 00	1,719 56
Andrew, W. J.	3,300 00	
Archibald, J. W. (Feb. 16)	2,400 00	
Argue, F. L.	2,700 00	
Armour, F. T.	4,200 00	1,476 64
Armour, S. D. (Oct. 1)	7,200 00	713 13
Armstrong, S. L. (Aug. 15)	4,200 00	317 17
Arnold, E. G. (Feb. 7)	3,300 00	
Arnold, L. C.	2,400 00	
Arnold, T. E.	3,600 00	345 90
Arnott, N.	2,700 00	624 03
Ashburner, E.	3,600 00	2,365 81
Asselstine, C. H.	3,300 00	2,033 74
Atkinson, W. C.	4,200 00	
Atkinson, W. J.	4,800 00	
Auclair, P.	2,400 00	
Avery, L. R.	3,500 00	
Bain, A. M.	4,500 00	798 35
Baird, D. H.	3,300 00	697 00
Balmforth, H.	2,700 00	913 34
Bark, C. W. (May 1)	2,400 00	
Barker, F. R. (Sept. 26)	4,200 00	
Barker, T. H.	3,600 00	425 91
Barkes, H. G.	3,600 00	668 92
Barrett, R. D.	3,000 00	443 25
Bartlet, H. L.	3,300 00	
Barton, A. A. (Sept. 1)	3,000 00	439 45
Bathgate, W. J. (Mar. 4)	2,820 00	566 50
Batting, F. C.	3,000 00	
Beaulne, A. H.	3,600 00	1,098 12
Beaumont, J. S. (May 10)	4,200 00	319 85
Becigneul, L. R.	3,000 00	548 55
Bedwell, R. B.	3,300 00	
Bekker, M.	2,820 00	
Belanger, J. R. L.	3,360 00	
Belden, C. M. (Feb. 8)	5,000 00	4,148 80
Belford, C. A.	2,400 00	
Belisle, G. J.	2,700 00	405 28
Bell, D. E.	4,500 00	766 38
Bell, D. J.	3,000 00	875 17
Bell, H. H.	2,820 00	
Bell, R. T.	4,200 00	
Bennett, W. J.	6,000 00	381 50
Benning, J. S.	3,000 00	
Bermingham, T. C. (Nov. 15)	2,820 00	
Berry, J. H.	9,000 00	1,409 46
Berry, R.	4,800 00	
Bessette, O.	3,000 00	680 06
Bessey, N. R. (Feb. 4)	2,820 00	939 68
Beswick, H.	2,700 00	
Bick, F. A.	2,700 00	
Bieler, J. L. P. (Feb. 7)	4,200 00	898 15
Binks, N. T.	5,000 00	849 89
Birchard, E. R.	6,000 00	
Bishop, R. N. C.	2,400 00	
Black, R. J. (Feb. 4)	2,400 00	627 42
Blakey, W. G. (Apr. 1)	4,500 00	
Blizzard, B.	4,200 00	381 45
Bloxham, H. W.	2,700 00	
Blundell, W. C.	3,900 00	1,404 98
Boak, A. C.	3,000 00	393 05
Boddy, W. J.	3,900 00	
Boles, T. Z. (Sept. 23)	3,240 00	
Bonnard, P. J. J.	2,400 00	
Bonnycastle, W. R.	3,600 00	317 40
Bonter, E. R.	4,500 00	1,719 97
Boswell, M. L.	4,200 00	
Bouchard, R.	3,300 00	
Boulter, J. H.	3,600 00	2,534 43
Bourgault, M. J.	2,400 00	
Bourgeois, J. (Feb. 25)	3,900 00	397 75
Bournival, E.	2,520 00	
Bowden, H. J.	3,000 00	
*Boyd, J. H.	2,400 00	
Boyle, R. A.	2,400 00	
Boylin, G. H.	2,400 00	
Bradley, H. E.	3,720 00	
Bradley, R. A.	4,800 00	1,461 78
Bradley, W. (July 1)	4,200 00	
Braetsky, N.	2,880 00	
Brasier, C. R.	5,185 00	
Brazier, T. (Apr. 30)	2,600 00	
Brennan, R. J.	3,000 00	
Briggs, G. A.	4,620 00	
Brook, G. E.	3,300 00	3,195 86
Brooks, C. J.	3,420 00	
Broom, A. T.	2,400 00	
Brown, A. W.	4,440 00	
Brown, H. A.	3,600 00	1,152 23
Brown, S. L. (U.S. Funds) (Aug. 1)	3,000 00	
Brown, W. M.	4,200 00	
*Brunke, J. J. D. (U.S. Funds)	3,000 00	
Bryant, E. W.	6,000 00	412 15
Bryant, L. W.	3,300 00	389 76
†Bryson, T. M. (plus secretarial allowance, $600)	2,400 00	
Buckley, P. B.	3,420 00	
Budden, A. N.	4,200 00	
Buffam, B. S. W.	6,000 00	1,845 38
Bujila, T. de V.	2,400 00	
Burbridge, K. J.	3,000 00	
Burgess, F.	2,700 00	1,662 05
Burkholder, G. E.	3,600 00	
Burkitt, T. E.	2,400 00	
Burla, R. F.	6,600 00	2,381 32
Burleigh, L. H.	3,000 00	362 83
Burns, C. W.	4,200 00	
Burns, W. J.	2,400 00	
Burt, A.	3,600 00	
Butler, W. A.	2,400 00	
Butterfield, H. M.	3,600 00	

	Salary rate	Travelling expenses
Butterfield, H. V. (July 16)	4,000 00	
Byron, A. L. (U.S. Funds)	2,400 00	
Byron, R. L. (July 2)	2,400 00	
Caldwell, H. G. (May 1)	3,000 00	
Calvert, D. G.	4,200 00	
Calvert, J. A.	3,000 00	
Campbell, A. G.	3,900 00	
Campbell, G. A.	3,000 00	
Campbell, G. W. (Mar. 31)	2,520 00	412 54
Campbell, L. B.	3,600 00	
Campbell, L. R.	3,600 00	
Campbell, T. D.	4,800 00	3,130 98
Campbell, W.	3,600 00	653 29
Campbell-Rogers, T. L.	3,240 00	
Cann, A. H. R. (Aug. 1)	3,000 00	700 06
Careless, W. R. S.	3,000 00	1,676 88
Carmichael, W. M.	3,000 00	
Carroll, J.	3,600 00	1,718 63
Carson, R. B. (Feb. 7)	2,700 00	
Carswell, D. B.	8,000 00	1,681 75
Carswell, J. M.	3,300 00	
Carter, W. H.	3,300 00	1,863 16
Cassidy, H.	3,600 00	1,197 05
Cassillis, D. F. K.	3,300 00	
Castleman, R. F. (U.S. Funds) (Dec. 31)	3,100 00	
Caulton, G.	10,000 00	945 79
Challen, G. A.	3,300 00	305 71
Champion, L. F. J.	3,000 00	
Chapman, R. J.	2,820 00	
Charbonneau, L.	2,520 00	
Charron, R. E.	2,700 00	
Chartier, A.	3,500 00	557 65
Chater, W. N.	3,900 00	706 34
Cheriton, G. P.	2,700 00	1,321 05
Children, G. A.	3,900 00	
Clair, G. G.	4,200 00	3,699 94
Clapin, F. J. (Sept. 1)	3,000 00	
Clark, E. M.	2,700 00	
Clark, T. A. (Nov. 3)	2,400 00	
Clarke, K. H. J.	2,400 00	1,695 61
Claudet, H. H.	2,400 00	1,016 60
Cloutier, P. A. N.	2,400 00	
Contes, G. S.	2,400 00	
Cochrane, H. G.	4,000 00	405 88
Cockerline, E. W.	4,340 00	2,720 89
Coffey, W.	2,400 00	390 25
Cole, J. M.	2,820 00	694 80
Colyer, D. B. (U.S. Funds)	10,000 00	325 96
Confer, B. A. (U.S. Funds)	3,600 00	
Cooke, W. W.	3,600 00	1,475 28
Cooper, E. J. (July 27)	3,000 00	
Cooper, N. R.	3,000 00	
Cooper, W.	3,000 00	
Corlett, M. E.	2,400 00	
Corley, J. J.	2,400 00	
Corrigan, F. A.	2,400 00	
Corrigan, F. J.	2,820 00	
†Costello, T. L.	2,580 00	
Cottle, F. G.	6,000 00	654 06
Couch, T. G.	3,420 00	1,045 38
Coughlin, E. F.	3,600 00	
Coughlin, J. M.	2,700 00	
Covert, F. M. (Oct. 22)	7,200 00	
Cowen, E. A. A.	2,700 00	
Cox, J. R.	4,080 00	
Crabtree, T. B.	3,900 00	
Cragg, L. C.	2,700 00	972 43
Craig, C.	3,900 00	787 97
Craig, W. F.	4,200 00	
Cramp, D. L.	4,200 00	1,332 44
Crawford, E. H.	3,420 00	
Croll, E. W.	4,320 00	
Cross, C. F.	3,600 00	
Crowell, S. W.	2,400 00	
Cumming, W. B.	2,700 00	
Cummings, G. D.	3,720 00	
Cummins, R. L.	3,000 00	546 49
Cumner T. W. (Oct. 1)	6,000 00	892 11
Cunningham, A. F.	3,420 00	
Cunningham, E. J.	2,400 00	
Cunningham, L. A.	2,400 00	
Cunningham, W.	3,600 00	1,232 09
Curran, G. B. (Mar. 14)	2,600 00	
Curry, V. G.	2,700 00	
Cushing, T.	2,400 00	919 19
Dack, E. N.	3,600 00	1,282 92
Dafoe, L. G.	3,000 00	
Dale, W.	2,700 00	
Daly, F. St. L.	4,200 00	
Daly, W. C.	2,400 00	
Dalziel, W. (Jan. 14)	3,300 00	
Darling, H. W.	3,600 00	
Davenport, R. F.	2,700 00	1,431 03
Davidson, J. (Mar. 22)	2,880 00	461 05
Davies, G. R. (Sept. 12)	2,700 00	
Davis, A. E.	3,420 00	
Davis, F. M.	3,600 00	
Davis, N. B.	4,800 00	688 66
Davis, P. T.	3,300 00	420 80
Davison, E. S. (Feb. 5)	2,400 00	
Dawson, C. B.	3,600 00	
Daynard, C. E. (Jan. 16)	3,000 00	
Deachman, R. J. (Aug. 18)	4,200 00	
Decatur, E. K.	3,000 00	1,588 46
Deegan, A. S.	3,300 00	358 00
Delahey, W. A.	3,600 00	1,850 73
De Lisle, E. J.	2,820 00	
Derby, E. J.	2,400 00	
Desnoyers, L. (Feb. 21)	2,400 00	
Desormeaux, E.	2,700 00	
Detwiler, J. B.	3,600 00	309 02
†Devitt, E. A. A.	2,880 00	1,012 39
Devlin, J. C.	2,400 00	752 71
DeWolfe, J. F.	3,000 00	
Dickey, H. P. (Oct. 7)	4,800 00	
Dietrich, F. H.	2,700 00	
Dion, A. H.	3,300 00	
Dion, S. L.	3,000 00	
Dixon, E. S.	1,800 00	
Dobson, A.	3,000 00	
Dodd, W. C.	2,700 00	

	Salary rate	Travelling expenses
Doheney, C. B.	4,320 00	
Doig, A. E.	4,200 00	
Dolan, E. M.	2,400 00	
Dolan, F. J.	3,300 00	
Donald, R. T.	4,200 00	
Doncaster, P. E. (July 1)..	4,620 00	
Dorion, T.	3,000 00	
Doull, R. M.	4,200 00	818 43
Dover, W.	2,400 00	
Dryburgh, J. H.	2,700 00	
Duggan, P. J.	3,600 00	
Duncan, P. M.	2,400 00	3,393 86
Dundass, J. W. H. (U.S. Funds) (Aug. 8)	3,100 00	468 54
Dunn, H. K. (Apr. 21)....	3,600 00	
Durrant, J.	3,080 00	
Earl, J. V.	3,000 00	
Earp, H. J.	3,000 00	1,608 42
Eastwood, L. A. R.	4,200 00	696 61
Eccles, H. L. (June 14)...	2,880 00	
Ecclestone, A. E. (Aug. 16)	3,600 00	
Edgar, S. R. (Feb. 1).....	3,000 00	3,038 45
Edgington, B. F.	3,300 00	498 63
Edmison, H. H.	3,400 00	
*Elliott, C. E.	3,600 00	1,629 01
Elliott, D. G. (July 1)	3,000 00	
Elliott, T. W.	2,400 00	573 17
Ellis, A. A.	2,600 00	1,101 92
Ellis, F. A.	3,480 00	2,679 12
Elworthy, R. T. (Jan. 18).	4,200 00	
Erskine, D. M.	3,000 00	305 00
Ervin, R. G. (June 1).....	8,000 00	
Eve, A. (Sept. 2)	3,000 00	868 20
Everett, A. C.	3,300 00	
Everitt, F. W. G. (Feb. 11)	2,520 00	
Fairlie, J. W.	3,900 00	1,544 23
Farquhar, M. G.	2,790 00	2,220 32
Fawcett, N. L. (Nov. 1)...	3,000 00	
Fawkes, J. E.	3,000 00	655 00
Fenwick, G. L. (Dec. 1)...	3,000 00	1,889 73
Fenwick, S. J.	2,400 00	
Ferguson, A.	2,700 00	
Ferguson, J. G. (Dec. 27).	2,400 00	
Fiegehen, M. G. (Dec. 15)	3,900 00	309 87
Field, F. F.	3,300 00	
Finch, G. J. (Feb. 1).....	5,190 00	1,771 68
Findlater, M. A.	2,450 00	
Findlay, S. R.	2,700 00	
Finkle, C. S.	5,400 00	
Fisken, G. K.	4,200 00	787 30
Fitzgerald, G. F.	2,400 00	
Fitzgerald, T. H.	2,400 00	
Fitzpatrick, W. H.	3,600 00	
Fletcher, J. E.	3,900 00	3,009 16
Fonger, H.	2,400 00	
Ford, M. H. C.	3,000 00	
Ford, W. H.	3,000 00	
Forrest, R. (Nov. 8)	2,400 00	
Foster, R. E.	3,000 00	
Fowler, J.	3,000 00	
Fowler, N. W.	2,800 00	
Francis, W.	3,600 00	318 88
Fraser, E. R. (U.S. Funds)	2,400 00	
Fraser, J. D.	3,000 00	491 22
Fraser, R. A. S.	2,820 00	
Frawley, H.	4,200 00	
Frechette, J. A. R.	2,700 00	
Frizzle, H. R.	2,700 00	
Furlong, F. B.	2,700 00	
Fyfe, D. S. (Oct. 1).....	2,820 00	
Fyshe, T. M.	4,000 00	
Gain, J. H.	3,600 00	
Gale, C. G. (Mar. 25).....	2,500 60	
Galloway, D. M.	4,200 00	1,159 26
Gandy, W. S. (May 16)...	3,600 00	418 14
Garbutt, G. C.	3,600 00	493 73
Gardner, C. J. (July 28)..	3,600 00	
Gardner, J. D.	3,000 00	
Garside, C.	2,400 00	
Garvie, J.	2,400 00	
*Gatehouse, D. H.	3,600 00	
Gavsie, C.	5,400 00	
Geldert, R. E.	2,500 00	
Geoffrion, C. A.	3,600 00	455 91
Gerrow, N. E.	3,300 00	740 91
Gibbs, G. H.	4,200 00	1,205 00
Gibson, I. M.	2,400 00	963 41
Gilchrist, A. R.	5,000 00	322 94
Giles, D.	5,000 00	1,882 09
Gilfillan, J. J. (Sept. 1)...	3,000 00	
Gillott, W. E. (July 2)....	4,800 00	
Ginsberg, J.	2,820 00	
Girard, G. (Sept. 1)	3,600 00	
Giroux, A. R. P.	2,400 00	
Giroux, J. M. H. (Nov. 14)	2,400 00	
Glover, H. S.	3,120 00	
Golden, M. J. (Sept. 16)...	4,800 00	1,133 79
Goldenberg, H. C.	6,600 00	383 22
Gooderham, R. M.	4,200 00	
Goold, J. N.	2,400 00	
Gordon, L. L.	2,400 00	
Gordon, M. G. (U.S. Funds)	4,800 00	1,991 96
Gordon, W. B.	4,800 00	
Gorsky, M. (Oct. 8)	2,700 00	
Gougeon, E. N.	4,500 00	384 43
Gough, W. J. (May 16)...	3,600 00	
Gourlay, J. B.	2,700 00	
Gourlay, S. A.	2,700 00	2,287 87
Graffiey, G. A.	2,700 00	
Graham, S. W. (May 1)...	3,600 00	
Grant, J. S.	3,000 00	
Grant, L.	4,200 00	
Grant, S.	2,700 00	
Graveley, O. C.	2,400 00	
Gray, G. S.	7,500 00	3,190 79
Gray, K. H.	3,780 00	
Gregg, E. E.	4,500 00	300 29
Gregory, K. H. (Aug. 17)..	3,000 00	909 75
Griffin, F. K. (Mar. 5)....	2,500 00	
Griffiths, J. A. (Apr. 1)...	3,000 00	
Gronau, F. G.	3,000 00	

	Salary rate	Travelling expenses
Hackett, W. T. G. (Mar. 12)	6,000 00	319 28
Hair, A. H. D.	2,700 00	
Hale, N. E. (Feb. 19)	2,400 00	
Hall, A. S. J. (Feb. 12)	3,600 00	825 52
Hall, F. E.	4,800 00	
Hamilton, R. A.	3,000 00	334 96
Hand, P. H.	2,820 00	
Hannigan, J. A.	2,400 00	
Harold, W. A.	2,400 00	
Harris, C. R.	2,400 00	
Harris, K. S.	3,500 00	
Harris, P. (Aug. 20)	3,000 00	
Harris, W. R.	4,200 00	
Harrison, H. S. (June 1)	3,000 00	
Hart, G. J. P. (U.S. Funds)	2,700 00	
Hart, H. W.	3,200 00	1,034 90
Hart, L.	4,200 00	
Hart, L. G. C.	2,400 00	
Harvey, R. S.	2,700 00	
Hawker, A. H.	2,400 00	2,178 78
Hawkins, T. M.	4,000 00	1,188 74
Hay, E. C.	3,000 00	
Haydock, A. W.	3,720 00	3,014 87
Haydon, H. H.	6,000 00	
Hebner, E.	3,600 00	
Heilig, C. G. (Feb. 1)	4,200 00	413 32
Hemsworth, D. D. (Oct. 29)	4,200 00	
Herring, D. J. (U.S. Funds) (Jan. 28)	3,000 00	
Herriott, G.	3,600 00	
Hessey, A. P.	3,000 00	
Hewett, F. V. C.	5,000 00	1,979 68
Hicks, S.	3,000 00	
Hings, D. L.	3,900 00	948 20
Hirst, D. J.	3,600 00	
Hoad, P. R.	3,600 00	511 25
Hoare, E. S.	3,180 00	
Hodge, R. G.	3,000 00	
Holbrook, L. W.	3,000 00	563 86
Holland, G. A. (Sept. 23)	3,000 00	
Holmes, R. J. (July 16)	2,400 00	400 93
Homersham, V. R. (U.S. Funds)	6,000 00	2,933 04
Hopson, T. W.	2,700 00	
Hore, F. W.	3,300 00	470 35
Horne, A. E. (Feb. 10)	4,200 00	
Howard, T. E.	4,200 00	1,479 22
Howman, W.	2,700 00	437 01
Hubbard, E. A.	2,700 00	859 17
Hudson, A. M.	4,500 00	1,272 41
Hudson, T. C.	4,200 00	465 09
Hughston, H. A.	2,520 00	
Hume, G. S.	4,620 00	2,404 09
Humphrys, G. C.	3,600 00	
Hussey, W. J. (Feb. 8)	2,820 00	340 19
Hutchinson, S.	3,600 00	465 22
Ingham, L. (U.S. Funds) (June 1)	3,100 00	
Irwin, L. D.	3,600 00	
Israel, R. W.	3,780 00	467 70
Issell, G. S. (May 16)	3,000 00	
Jack, J. G.	4,500 00	
Jackson, C. B. (Jan. 18)	7,200 00	718 03
Jackson, Q. O.	3,300 00	528 40
Jackson, T. S.	3,600 00	
Jacobs, L. C.	7,200 00	901 69
Jacobs, W. H.	3,600 00	
James, G.	3,900 00	687 43
Jamieson, E. C.	3,300 00	
Jamieson, J. K.	4,664 00	933 96
Jamieson, L. D.	2,400 00	
Jamieson, R. E.	7,200 00	601 65
Jansen, A. A.	3,900 00	899 57
Jarman, A. W. S.	2,400 00	
Jarvis, G. M.	4,800 00	
Jeckell, F. L.	6,000 00	2,164 38
Jefferies, A.	2,520 00	
Jennings, E. G.	3,600 00	344 70
Jennings, R. B.	4,200 00	2,074 45
Jennison, G. L.	4,500 00	1,296 33
Johnson, G. A.	2,700 00	
Johnson, R. E.	4,200 00	
Johnson, R. G.	3,600 00	460 05
Johnston, B. A.	4,200 00	1,918 31
Johnston, D. W.	2,820 00	
Johnston, T. L. B.	3,000 00	
Johnston, W. A. (Sept. 23)	4,500 00	1,621 27
Jones, A. R.	4,800 00	1,484 34
Jones, B. I. (Dec. 2)	3,300 00	
Jones, P. G. (Feb. 1)	3,000 00	450 04
Kaye, G. P.	5,100 00	476 45
Keane, J. F. (May 16)	3,000 00	
Kearney, T. J.	2,400 00	
Keenleyside, R. D.	5,000 00	1,502 01
Kelly, B. W.	4,200 00	3,155 11
Kelly, J. M. (Nov. 1)	2,820 00	
Kelly, R. L.	4,500 00	1,041 53
Kemeny, A. A. (Oct. 1)	4,200 00	386 60
Kenderdine, J. E.	4,200 00	1,327 56
Kennedy, J. de N.	7,500 00	
Kennedy, W. C.	2,700 00	1,974 01
Keppel, J. W.	5,000 00	612 28
Kerby, W.	3,420 00	
Kerr, A. G. (July 17)	3,120 00	
Kerr, R. J.	3,600 00	1,075 43
Kiernan, R. L.	2,400 00	
Kilby, M. S.	3,000 00	
Kimmerly, G. W.	2,700 00	
King, A.	2,700 00	
King, A. M.	2,800 00	1,438 18
King, F. (Dec. 16)	2,500 00	
Kirkpatrick, C. W.	4,500 00	2,126 32
Kitchen, J. M.	4,200 00	
Klempner, H. (Dec. 1)	2,400 00	
Knight, B. F.	3,120 00	
Kyle, D. G.	3,600 00	
LaBerge, C. F. (May 16)	2,400 00	
Lace, G. S. (Jan. 17)	3,600 00	427 97
LaChapelle, W. D.	2,700 00	749 03
Laederer, C. (Mar. 1)	3,600 00	364 87

	Salary rate	Travelling expenses
Lafontaine, L. (Feb. 9)...	2,880 00	
Laing, W. K.	2,820 00	900 73
Lalonde, A. E.	3,300 00	618 02
Lalonde, H. F. (May 2)...	3,600 00	
Lamb, H. J, ...	4,200 00	
Lambert. E. F. (May 1)..	4,000 00	
Lamprey, J. H.	5,100 00	
Laneuville, J.	2,400 00	
Lannin, W. D.	2,700 00	
LaPerriere, M. M. A.	2,400 00	
Lapp, H. C.	3,600 00	2,272 43
Larson, E. V. (Dec. 1)....	4,200 00	3,668 08
Lawson, R. E.	5,000 00	365 83
Layborn, R. A. C.	2,820 00	
Lecky, W. S.	5,000 00	
Lee, A. G.	3,000 00	629 47
Lee, F. S.	4,200 00	1,021 06
Lefebvre, P. J. (Dec. 16)..	3,060 00	501 84
Lemay, H. P.	3,240 00	
Leo, L. M. (June 1).....	2,400 00	
Leonard, R. E. (July 1)...	2,400 00	
LeQuesne, A. J.	2,700 00	650 73
LeSauteur, E. (Nov. 13)..	3,300 00	579 08
Leslie, E. A.	3,000 00	408 10
Lesmond, C. A.	2,700 00	
Levin, L.	3,600 00	855 62
Levine, H. M.	2,700 00	
Lewis, F. T. (Jan. 17).....	4,200 00	729 20
Lewis, H. P.	2,400 00	
Lewis, J. J.	3,000 00	
Liddle, J. L. (Apr. 1).....	3,280 00	
Light, W. A.	3,300 00	
Livingston, R. H.	2,400 00	
Locke, C. R.	3,000 00	
Lodge, M. C.	2,700 00	480 93
Loomis, D. M. (Feb. 4)...	3,600 00	1,297 69
Low, H. A.	2,880 00	
Lowman, C.	3,300 00	422 09
Luck, H. J. (May 14).....	3,600 00	
Lumsden, H.	4,200 00	1,990 92
Lunt, A. D.	3,600 00	
Lyons, P. D.	3,900 00	
MacAdams, A. (U.S. Funds)	3,300 00	
MacCallum, A. R.	3,600 00	414 54
MacDonald, A. B.	2,520 00	
MacDonald, A. E.	2,400 00	1,930 87
MacDonald, G. W.	4,200 00	
*MacDonnell, G. F.	3,600 00	469 67
MacEwen, P. B.	4,500 00	1,040 07
MacGregor, N. D. (July 23)	2,400 00	
MacInnes, F. G.	2,700 00	
MacIver, A. M. (Dec. 16).	2,820 00	
MacKay, P. E.	2,520 00	
*MacKenzie, K. M.	3,435 96	1,842 13
Mackey, E. L.	2,700 00	
MacLean, C. H.	2,400 00	
MacLean, R. W. (June 23)	3,500 00	
MacLennan, A.	2,400 00	
MacLeod, F. E.	2,520 00	
MacMillan, H. S.	3,000 00	
MacRae, F.	3,000 00	
MacRostie, D.	2,400 00	
MacRostie, D. C. (Mar. 3)	2,400 00	
Maguire, F. J. (Dec. 28)...	3,300 00	
Magurn, C. F.	2,820 00	
Mah, H. W.	2,400 00	
Mahoney, C. W. (Feb. 1).	3,600 00	
Mahoney, J. J.	2,880 00	
Maitland, P. F.	4,500 00	2,123 78
Malley, H. R.	6,000 00	420 76
Mann, F. M. (U.S. Funds) (July 7)	3,000 00	
Manning, G. G.	4,020 00	1,440 94
Manson, G. J.	4,200 00	1,645 82
Markey, D. C.	3,000 00	480 91
Marquis, C. H.	2,400 00	
Marsh, H.	2,520 00	
Marsh, J. A.	5,000 00	
Marshall, J. J.	3,000 00	
Marshall, J. M.	2,400 00	
Marson, T. W. (Apr. 1)...	2,400 00	
Martin, A. J.	5,400 00	
Mason, G. S.	3,600 00	
Massingham, J. A. ..... (May 16)	2,500 00	317 38
Mathews, G. C.	2,400 00	
May, W. T.	4,200 00	505 94
Mayall, W.	3,600 00	802 88
Mayer, L. D.	2,820 00	
McAllister, R. D.	3,000 00	320 31
McArthur, P. M. (June 9).	2,880 00	
McAvity, A. G. (Dec. 21).	2,820 00	
McCann, W. S. (Mar. 1)..	4,200 00	692 81
McCarthy, J. D.	3,420 00	
†McClelland, W. R.	3,300 00	659 34
McClintock, W. N.	2,700 00	
*McColough, R. W.	6,500 00	528 83
McCrea, R. L.	3,900 00	
McCullough, W. S.	2,520 00	
McDermott, W. E.	3,120 00	434 70
McDevitt, E. C.	3,000 00	
McDonald, D. M.	2,400 00	
McDonald, F. C.	4,200 00	1,410 20
McDonald, M. P. (Nov. 1)	4,200 00	
McFarlane, C. L.	3,300 00	
McGovern, T. F.	3,000 00	356 42
McGugan, A.	5,000 00	953 14
McInnes, W. A.	2,400 00	
McIntaggart, L. E.	2,400 00	
McIntosh, H. C.	3,300 00	
McKay, D. A. (Nov. 1)...	3,600 00	533 79
McKee, W. J. (July 8)....	3,400 00	
McKibbon, H. E. ..... (May 20)	2,820 00	
McKinley, F. A.	3,000 00	
McLaren, R. V. ..... (U.S. Funds)	3,300 00	
McLaren, S. C.	4,800 00	979 36
McLeod, E. B. (Dec. 7)...	3,120 00	
McMonagle, B. C.	3,000 00	
McNeely, F. G.	3,120 00	

	Salary rate	Travelling expenses
McNeil, D. G.	3,600 00	448 86
McNichol, M.	3,600 00	1,687 24
McParlane, J.	3,300 00	1,104 49
McRobert, W. M. (Feb. 1)	4,200 00	
McRoberts, D.	4,200 00	519 70
Meath, W. M.	3,000 00	
Medland, E. R. (U.S. Funds)	4,800 00	484 51
Menagh, E. J.	2,400 00	
Menendez, C. G.	4,320 00	314 60
Mercer, E. G.	2,400 00	
Mercier, A. R.	2,400 00	
Merrigan, T. D.	3,300 00	
Meyers, D. J. O.	5,100 00	379 75
Michie, V.	5,700 00	1,144 83
Milburn, W. A. (May 16)	3,600 00	
Millar, A. E. (Apr. 17)	3,600 00	
Millar, H. S. (Mar. 19)	3,000 00	
Miller, A. W. (U.S. Funds)	3,600 00	
Miller, D. H. (U.S. Funds)	3,600 00	
Miller, J. A. F. (Feb. 27)	4,500 00	453 56
Miller, R. B.	2,840 00	
Miller, R. F.	3,000 00	1,025 96
Miller, W. C. (U.S. Funds)	3,300 00	
Millman, N. C.	6,600 00	948 97
Milne, A. N.	2,820 00	
Milne, E. T.	4,800 00	
Mitchell, E.	3,300 00	
Mitchell, J. A.	2,400 00	420 26
Moffat, C. L. G.	3,600 00	
Moffatt, S.	3,300 00	472 50
Monahan, H. W. (June 4)	4,000 00	303 92
Montgomery, J. R.	3,180 00	548 33
Monture, G. C.	4,440 00	1,526 36
*Mooney, J. R. (U.S. Funds)	3,000 00	616 77
Moore, F. W.	3,000 00	
Moore, W. H.	2,700 00	
Moorman, D.	2,400 00	
Mordasewicz, S.	3,420 00	476 05
Morgan, A. S.	4,500 00	385 48
Morgan, E. C. (Feb. 16)	2,400 00	
Morison, P.	3,600 00	
Morley, J. A.	2,880 00	
Morris, V. G.	3,120 00	880 91
Morrison, C. P.	4,320 00	359 49
Morrison, D. M.	7,500 00	643 62
Morrison, F. S. (Sept. 15)	2,400 00	
Morshead, C. E. W.	3,720 00	
Moseley, F.	3,000 00	1,546 69
Mould, G. T. (Mar. 4)	2,700 00	
Moyer, M. C.	3,710 00	563 24
Muirhead, J.	3,600 00	757 95
Mulligan, F. A.	2,700 00	
Murphy, E. P. (Oct. 7)	2,880 00	533 53
Murphy, J. E. (Sept. 1)	2,400 00	
Murray, C. I.	3,900 00	608 27
Murray, D.	2,400 00	
Murray, J. R.	2,400 00	
Murray, R. F.	2,700 00	
Mutch, J. M.	2,400 00	
Nault, S. A.	2,820 00	
Neely, G.	3,800 00	665 89
Neville, A. R.	3,000 00	394 86
Neville, W. J.	3,300 00	308 03
Newman, A. H.	3,300 00	493 02
Niblock, R. B.	2,700 00	514 65
Nichol, E. L. (Feb. 23)	3,600 00	
Nichol, W. E.	3,000 00	
Nicholson, J. R. (Apr. 5)	7,500 00	
Nicoll, H. W.	3,600 00	
Nurse, R. C.	2,400 00	
Ogilvie, G.	5,000 00	857 86
Ogilvy, J. A.	3,600 00	
O'Hara, J. W.	2,880 00	1,036 61
O'Leary, D. A. H.	3,600 00	393 39
Openshaw, J. E.	4,200 00	1,035 70
Ord, S. A.	3,600 00	
Orr, J. R. W.	3,000 00	
Orser, E. H.	3,000 00	
Owen, W. H.	3,000 00	
Oxley, R. M.	2,400 00	
Pain, F.	2,820 00	
Palen, F. A.	3,060 00	2,504 28
Palmer, F. D.	2,760 00	
Palmer, K. B.	7,200 00	337 85
Palmer, L. C. D.	4,500 00	460 98
Palmer, S. W. C. (Apr. 16)	3,300 00	
Paquette, N. O. (Apr. 1)	4,000 00	
Parisien, C.	2,400 00	
Parker, A. S.	3,300 00	
Parker, E.	2,400 00	
Parsons, G.	3,600 00	2,956 69
Paterson, J. A. H.	3,900 00	1,015 16
Paterson, W. W. J.	3,300 00	
Paton, W. J. R. (Jan. 1)	3,380 00	1,222 45
Patterson, F. D.	2,820 00	
Patterson, H. J. (Aug. 16)	3,900 00	686 77
Patterson, W. T.	4,500 00	510 55
Patton, H. G.	2,500 00	
Payne, J. E.	2,700 00	
Peace, W. B.	2,400 00	
Pearson, H.	4,200 00	372 58
Peene, R. H.	2,820 00	
Percival, W.	6,500 00	1,566 70
Perry, J.	3,000 00	
Petapiece, D. K.	2,820 00	
Petch, Z. H. (Nov. 24)	2,400 00	
Peters, A. T.	3,120 00	
Piersol, G. H. (Feb. 20)	2,600 00	
Pinder, F. G.	2,700 00	840 02
Pook, C. H. O.	4,200 00	942 85
Poole, F. J.	2,400 00	
Porter, J. G.	2,400 00	
Poulin, H. (Dec. 5)	3,060 00	
Power, F. X.	3,180 00	
Prestt, R. G.	3,900 00	2,396 00
Price, L. L.	6,000 00	300 61
Proctor, E. M. (July 17)	4,200 00	
Pulford, H. L.	4,000 00	

	Salary rate	Travelling expenses
Purcell, W. F. H. (U.S. Funds)	3,600 00	
Pyke, E. W.	2,400 00	
Pyne, R. A.	3,600 00	363 00
Quast, N. W.	3,000 00	414 40
Quesnel, J. A. W.	2,400 00	942 72
Rabkin, E.	2,400 00	
Ragsdale, J. E.	2,400 00	
Rapsey, W. W. (Mar. 27).	3,300 00	
Rayment, A. C.	4,200 00	449 24
Rea, W. H.	4,200 00	990 71
Reevely, F. R.	4,500 00	2,040 79
Reid, R. P. (Sept. 1)	2,700 00	
Reynolds, E. B. (Feb. 1).	3,000 00	
Reynolds, G. B. (Sept. 19)	3,000 00	
Reynolds, J. A.	2,820 00	979 56
Reynolds, J. S.	2,700 00	410 64
Rhodes, L.	4,200 00	
Rich, H. J. (Jan. 1)	2,400 00	
Richardson, E. C.	4,200 00	
Richmond, W. (Mar. 16).	3,800 00	1,341 38
Riddell, H. H.	2,400 00	
Rimmer, A. L.	2,400 00	4,074 00
Ringsleben, W. C.	4,200 00	384 95
Riordan, B. T. (Oct. 1)	4,200 00	623 16
Roach, J. F.	3,300 00	
Roberts, J. A. (Oct. 1)	6,660 00	2,832 25
Robertson, Albert E.	2,765 00	
Robertson, Allan E.	2,700 00	
Robic, R. A.	4,200 00	1,134 13
Robinson, D. P.	4,500 00	
Robinson, H. B. (Apr. 28).	4,200 00	
Robinson, R. E.	4,140 00	330 72
Robinson, R. J.	3,600 00	
Robshaw, W. E.	3,000 00	3,149 92
Robson, J. A.	4,200 00	
Roche, I. F.	3,000 00	551 19
†Rochester, G. H.	3,480 00	1,600 49
Rochester, L. B.	3,600 00	
Rochester, W. L.	3,000 00	
Rockliff, A.	3,000 00	
Rogers, A. E. (May 21)	2,400 00	
Rogers, E. H.	3,710 00	
Rogers, J. E. (Dec. 1)	3,600 00	
Rogers, W. J. R.	3,600 00	
Rolland, E.	4,200 00	438 29
Rosebrugh, H. J.	4,200 00	3,584 23
Rosenberry, D. D.	5,100 00	
Rosewarne, P. V.	4,020 00	1,896 77
Ross, D. A.	2,400 00	948 61
Ross, J. R. (Sept. 3)	4,000 00	786 60
Ross, M. A.	3,000 00	
Ross, M. V.	4,200 00	2,191 93
Rothon, A. F.	2,700 00	
Rounthwaite, F. G. (U.S. Funds)	7,200 00	834 46
Rourke, M. F.	2,700 00	
Rous, M. E.	3,000 00	
Rowe, E. E.	2,820 00	
Ruby, L. C.	4,200 00	809 68
Russel, A. D. (Apr. 16)	3,600 00	
Russell, A. E.	3,300 00	
Rymal, G. W.	3,600 00	759 33
Rymes, H. J.	4,200 00	712 79
Sanderson, E. H. (May 1).	3,600 00	
Saunders, H. E.	4,800 00	
Saunders, J. A. (June 1)	2,400 00	
Sayers, R. E.	2,400 00	
Scott, J. B. (U.S. Funds).	4,200 00	
Scott, J. C.	3,900 00	
Scott, N. M.	4,500 00	
Scott, R. K.	2,400 00	
Scott, W. (Jan. 7)	3,000 00	
Scott, W. B.	3,000 00	972 82
Sear, S. A. (Jan. 1)	2,400 00	
Severs, A.	2,400 00	418 80
Shaw, D. W.	3,600 00	
Shearer, R. K.	2,700 00	
Sheehan, E. W.	3,000 00	
Sheppard, E. L. (Feb. 16).	3,400 00	
Sheppey, J. W.	2,700 00	
Sherritt, H. F. (Apr. 22).	3,480 00	
Sherwood, L. H.	3,300 00	1,815 42
Sigmundson, S.	4,200 00	676 25
Silver, H. E.	3,000 00	413 98
Simpson, E. A.	2,700 00	486 68
Simpson, L. F. (Dec. 15).	3,600 00	
Sims, A. G. (July 10)	4,500 00	
Skelton, H. M.	3,600 00	938 95
Skinner, J. (Sept. 1)	2,400 00	
Slessor, J. B.	2,400 00	
Sloane, O. K. (May 15)	2,700 00	
Smith, A. R.	2,700 00	
Smith, C. C.	2,700 00	
Smith, G. (Jan. 14)	2,400 00	
Smith, H. C.	3,000 00	403 16
Smith, J. R.	3,000 00	
Smith, N. J.	2,520 00	
Smith, R. T.	3,600 00	665 98
Smith, T. H.	2,700 00	1,590 33
Smith, V. A.	4,200 00	
Smithers, G. M. (Feb. 1).	2,700 00	
Smye, F. T. S.	4,500 00	1,745 00
Smyth, H. R. (May 3)	5,000 00	
Smyth, H. T.	3,600 00	723 28
Sneyd, R. E.	2,820 00	
Sowdon, A. R. M. (Apr. 17)	3,420 00	
Sproatt, C. B.	4,000 00	
Sproule, F. A.	3,600 00	
Stannard, D. A.	5,400 00	604 50
Stark, J.	2,700 00	
Stavert, W. S. (May 8)	3,300 00	
Stenason, W. G.	3,600 00	451 45
Stenning, C. B.	5,000 00	1,278 48
Stephenson, S. C.	2,700 00	
Sterne, E. T.	8,000 00	1,299 89
Stevens, W. H.	2,700 00	
*Stewart, W. W.	4,362 00	
Stirling, J. B.	4,200 00	2,911 19
Stoliker, J. F.	3,840 00	1,446 99
Stones, H. C.	3,120 00	

	Salary rate	Travelling expenses
Sweet, H. D.	2,520 00	
Strong, R. A.	4,020 00	
Sturdee, E. A. (U.S.Funds)	4,000 00	
Sullivan, J.	2,400 00	
Sunderland, H. M.	5,070 00	799 67
Sutherland, J. A.	2,520 00	
Sutherland, S. H.	3,700 00	539 45
Swabey, H. W. B.	4,200 00	
Swanson, G. M. R.	2,400 00	
Tatley, L. D. (Nov. 8)	3,120 00	738 82
Taylor, F.	2,820 00	
Taylor, H. F. (Apr. 1)	3,800 00	
Taylor, J. F.	2,400 00	
Taylor, J. R. K. (July 1)	5,400 00	
Taylor, T.	3,600 00	
Tennant, N. B.	4,200 00	
Thessereault, J. H.	3,600 00	
Thomas, A. M.	2,400 00	
Thompson, E. E.	3,600 00	
Thompson-Dinahan, J. R.	2,400 00	381 98
Thomson, C. J. (Oct. 1)	3,300 00	
Thomson, L. R.	8,000 00	1,318 37
Thomson, R.	3,900 00	
Tidd, W. H.	2,400 00	
Tillotson, M. C.	3,600 00	
Tindale, A. S.	7,200 00	416 28
Tingley, G. W.	5,000 00	3,276 04
Todd, E. A.	2,400 00	
Todhunter, A. W. (Mar. 24)	5,000 00	391 96
Tolmie, A. W.	3,900 00	1,315 68
Torrance, G. A.	3,720 00	
Traynor, D. H.	4,500 00	
Trimingham, K. F. (U.S. Funds)	3,300 00	323 59
Tripp, C. D.	3,180 00	1,140 86
Trudeau, J. N.	3,600 00	456 64
Tucker, H. W. (Mar. 2)	3,600 00	714 86
Tuer, W. C.	3,000 00	760 10
Turley, G. T.	2,400 00	
Turnbull, H. (Feb. 28)	6,000 00	345 67
Turnbull, W. C.	2,820 00	
Turner, A.	2,400 00	
Turner, J. G.	3,600 00	1,501 72
Tutt, R.	3,120 00	592 16
Tyler, A. K.	7,500 00	1,380 60
Uren, W. E.	7,500 00	731 53
Vaison, A. F. (July 15)	3,240 00	755 52
Valquette, J. W.	2,400 00	
Vallance, A.	2,400 00	2,638 20
Vanexan, J. H.	2,520 00	
Vardon, L. M.	3,600 00	
Vaugeois, L. M. (July 13)	3,900 00	
Virtue, J. H.	2,400 00	
Vizer, C.	2,700 00	
Waddell, W. M.	3,000 00	3,345 69
Wadge, J. P.	2,700 00	
Wagner, A. C.	4,200 00	1,246 16
Wait, E. H.	3,000 00	
Waldon, W. J.	2,800 00	
Wallingford, E. B.	2,700 00	
Walsh, W.	3,900 00	732 99
Walton, C. K.	2,820 00	
Wardle, P. J.	4,200 00	
Warner, T. E.	3,300 00	565 93
Warren, C. A.	3,300 00	
Washburn, W. J.	2,700 00	713 73
Watson, C. F.	2,700 00	
Watson, J. W.	3,000 00	916 00
Watson, K. C.	3,780 00	444 93
Watson, W. S.	5,000 00	500 37
Watt, M. L. (Nov. 30)	3,960 00	719 35
Watt, W. C.	4,500 00	1,092 26
Weatherbie, S. S.	4,800 00	1,437 09
Weatherstone, A.	4,500 00	422 17
Webber, L. K.	4,200 00	2,553 77
Weiss, P. F.	3,300 00	
West, H. R.	2,700 00	
Westmore, C. H.	3,600 00	517 80
Whaley, W. M.	3,000 00	
Wharton, S. E.	3,600 00	1,262 95
Wheaton, L. H.	3,600 00	2,435 67
White, C. E. (May 16)	2,820 00	
White, F. H. (Mar. 17)	6,600 00	681 40
White, W. H. C.	3,600 00	300 79
Whitten, A. R.	3,600 00	688 39
Whitten, W. J.	3,300 00	
Wiginton, R. L.	3,600 00	
Wildman, H. B.	3,600 00	381 35
Wilford, W. E.	6,600 00	539 48
Williams, F.	2,400 00	
Williams, W. F.	6,000 00	367 27
Williamson, A. H.	8,000 00	1,670 03
Willis, W. A.	3,000 00	
Wilson, J. E. (Jan. 11)	4,800 00	
Wilson, N. B. (Dec. 16)	2,400 00	
Wilson, N. D.	4,200 00	423 34
Wilson, O. C.	2,400 00	
Wilson, T. G.	2,500 00	
Wilson, V. W. G.	3,900 00	634 15
Wise, R. T. (Aug. 1)	13,320 00	1,608 31
Wiser, H. J. (U.S. Funds)	5,000 00	1,172 52
Wolfe, J. P.	3,600 00	
Wollaston, R. F.	2,700 00	
*Wood, D. S.	3,000 00	378 41
Wood, G. L.	2,400 00	
Wood, G. T.	2,400 00	1,461 00
Wood, J. P.	2,400 00	754 67
Wood, W. J.	2,400 00	
Woodland, W. B.	3,600 00	
Woodruff, A. V.	2,820 00	
Wright, A. J.	3,000 00	395 85
Wright, J. H. (Apr. 9)	2,400 00	
Wright, L. S.	4,200 00	
Wynn, A. F. M. (May 16)	2,400 00	
Yates, H. R. (Aug. 20)	5,500 00	636 65
Youmatoff, S.	3,600 00	
Young, J. C.	3,000 00	
Young, M. (Dec. 17)	2,820 00	
Young, W. J. (July 8)	2,750 00	
Young, R. J.	3,000 00	
Yuill, R.	5,100 00	617 42

*These employees received per diem allowances in addition to salary (see list A B iv).
†These employees received war duties supplements (see list following).

Twenty-two employees were receiving annual war duties supplements on March 31, 1943, as follows: F. W. Barley, $240; D. L. Bell, $240; N. T. W. Bennett, $360; B. R. Bruce, $480; T. M. Bryson, $1,000; L. P. E. Christensen, $720; T. L. Costello, $420; L. K. Crabb, $1,440; W. A. A. Devitt, $540; W. J. Dickman, $420; M. I. Dymond, $120; S. Foley, $60; G. F. Guy, $600; F. A. C. Harrison $960; L. V. Kilmury, $240; H. A. Lamont, $300; V. Mallory, $300; W. R. McClelland, $600; J. A. Mossop, $480; C. H. Newton, $540; G. H. Rochester, $720; R. A. Strong, $1,980.

A B ii The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: L. Audet, $580.40; F. W. Barley, $698.06; R. G. Betts, $580.70; J. H. G. Champagne, $414.75; L. P. E. Christensen, $388.01; N. M. Cooke, $1,811.22; L. Dufour, $516.43; J. A. Forlong, $499.55; W. F. Graham, $608.04; J. W. Hayes, $343.20; E. B. Leadlay, $477.97; R. J. Lecky, $788.03; J. P. O'Henaghan, $3,379.02; W. R. Pattinson, $535.47; C. Poitevin, $1,120.67; E. C. Rushton, $731.71; W. Schlein, $333.75; H. J. Sissons, $820.76; C. R. Swindon, $936.34; H. F. Walker, $320.64; R. L. Wall, $707.20; A. A. White, $786.90; G. Winges, $938.94.

A B iii The following non-salaried employees and attached military personnel were paid actual living and travelling expenses in excess of $300: H. M. Ainsworth, $425.79; A. C. Anderson, $3,381.39; L. R. Andrews, $1,255.14; J. A. Archambault, $998.15; F. K. Ashbaugh, $1,587.45; D. W. Atkins, $326.30; G. C. Bateman, $4,298.87; A. S. Bayne, $1,140.06; B. D. Beamish, $2,217.01; F. N. Beattie, $1,332.76; J. A. Beckingham, $1,579.92; R. P. Bell, $539.25; R. C. Berkinshaw, $312.99; F. H. Black, $841.20; R. L. Blanchard, $569.76; H. Borden, $4,619.76; F. R. Boynton, $536.75; J. R. Boys, $2,139.78; G. F. Bradbury, $2,094.02; B. H. Brock, $357.04; F. H. Brown, $1,047.12; K. M. Brown, $5,540.36; E. J. Brunning, $1,071.16; A. B. Buckworth, $2,525.93; W. C. Campbell, $1,657.56; W. M. Campbell, $833.48; W. R. Campbell, $2,463.01; C. N. Carscallen, $496.40; E. F. Carson, $1,613.12; J. B. Carswell, $783.81; L. Clegg, $1,503.12; J. W. Costigan, $1,609.83; G. R. Cottrelle, $3,136.29; E. L. Cousins, $6,094.85; G. W. Coyles, $1,767.11; F. A. Cramp, $1,486.12; L. M. Crandall, $418.35; C. Crispin, $1,640.53; R. A. Crysler, $3,736.48; D. M. D'Albenas, $1,849.50; F. W. Davies, $1,796.17; J. C. Dawson, $1,950.42; W. H. DeBlois, $631.39; H. W. DeGuerre, $743.61; D. E. Dewar, $2,060.35; J. H. Dougherty, $1,137.93; N. F. Doyle, $1,724.33; C. W. Drury, $1,708.61; E. L. Dubois, $348.60; J. Eaton, $2,561.13; N. L. Elliott, $1,773.86; V. E. Ellis, $1,843.96; H. J. Emdin, $848.75; G. Evans, $2,143.69; M. M. Evans, $1,902.80; S. C. Evans, $810.84; R. T. Eyre, $2,674.78; F. Farwell, $815.43; E. W. Finlayson, $477.43; W. R. Fiske, $1,522.24; J. U. Fletcher, $1,139.72; G. E. Foster, $1,059.31; R. L. Franklin, $1,464.87; J. O. Galloway, $324.25; J. S. Godard, $566.08; J. G. Godsoe, $1,756.39; C. Gordon, $586.55; G. M. Gossage, $539.99; M. T. Graham, $493.00; J. D. Gray, $1,376.35; E. T. Griffith, $1,066.30; E. A. Hankin, $844.91; W. A. Harrison, $4,199.45; P. J. Heenan, $1,045.36; D. Hepburn, $2,516.16; W. Hetrick, $1,054.18; J. D. Hickman, $322.63; M. A. Hoey, $2,587.26; R. W. Howe, $423.88; J. J. Hughes, $454.38; E. R. Jarmain, $1,563.27; W. H. Jeffery, $333.90; L. B. Jennett, $585.23; E. J. Johnson, $1,505.55; G. Jolly, $2,516.33; J. W. Keith, $917.44; H. C. Kennedy, $2,184.90; J. D. Kenny, $576.02; F. B. Kilbourn, $2,287.93; W. F. Knoll, $2,724.63; K. C. Laurie, $685.44; G. Lee, $1,493.42; H. Leewood, $1,375.13; H. J. Leitch, $2,490.07; J. M. Lloy, $506.85; R. R. Logan, $340.69; J. D. Lorimer, $304.52; J. S. Louson, $1,978.08; J. A. Loutit, $1,010.17; W. D. Low, $998.76; R. D. MacDonald, $2,162.14; J. U. MacEwan, $608.74; K. D. MacMillan, $677.35; J. P. D. Malkin, $3,858.42; C. A. Manson, $873.11; C. W. Marshall, $1,003.20; H. A. Marten, $1,630.76; J. A. Martin, $3,077.99; H. N. Mason, $1,894.09; A. McAlpine, $4,282.75; W. McCready, $374.25; J. H. McCulloch, $519.82; H. G. McIntyre, $1,941.90; A. W. McMaster, $469.10; F. H. McNeely, $460.37; F. C. Mechin, $4,265.77; W. H. Milne, $796.19; D. W. Mitchell, $336.40; W. J. Moore, $621.23; J. J. Moriarty, $1,442.43; A. D. Murray, $437.25; I. G. Needles, $3,334.12; W. A. Newcombe, $2,533.28; S. G. Nicholls, $2,586.37; A. S. Nicholson $4,448.71; E. H. Noakes, $1,697.92; J. E. Parker, $2,658.47; R. F. Peacock, $1,346.20; E. C. Perley $1,694.85; J. R. Petrie, $4,221.52; S. D. Pierce, $461.29; W. Pittman, $2,009.09; R. O. H. Prissick, $1,341.27; F. E. Raney, $304.03; J. Z. Renaud, $971.57; J. M. Robertson, $761.42; C. L. Rogers, $671.38; S. F. Rook, $488.37; F. M. Ross, $3,732.75; A. G. Sangster, $544.06; S. C. Scobell, $599.02; R. M. Shaw, $1,627.78; G. H. Sheppard, $2,023.50; P. G. Sills, $334.48; A. B. Sinclair, $760.55; J. A. Sirdevan, $839.79; C. G. Skipton, $1,361.51; N. H. Smith, $493.73; B. D. Snell, $1,323.39; D. Stairs, $1,121.30; S. J. Staniforth, $1,853.84; C. L. Stevenson, $897.95; W. H. Stoker, $1,594.68; R. Story, $2,902.66; J. B. Streater, $769.84; W. D. Sumner, $1,177.29; K. R. Swinton, $1,624.17; W. E. Sykes, $383.31; H. E. Taber, $1,117.55; E. A. Taylor, $817.63; H. K. Thompson, $2,468.00; J. G. C. Thompson, $2,435.91; W. K. Thompson, $393.93; E. H. Truax, $1,900.49; J. T. Turner, $433.72; A. H. D. Tuxworth, $470.61; M. H. Vernon, $1,915.07; A. A. Walker, $347.55; H. K. Wilby,

$415.06; N. Wilks, $884.04; A. G. Wilmot, $936.20; W. Wilson, $390.20; E. Winslow-Sprague, $574.51; G. W. Witbeck, $377.50; W. J. Worden, $881.85; C. E. Wright, $696.76; C. M. Wright, $1,454.15; A. H. Zimmerman, $479.53.

A B iv The following salaried and non-salaried employees were paid per diem allowances:

	Rate	Amount
†Ainsworth, H. M.		
(Can. Funds)	$20 00	$4,280 00
(U.S. Funds)	20 00	3,020 00
Aspden, T. F.	12 50	4,562 50
†Bayne, A. S.	15 00	4,110 00
†Beckingham, J. A.	15 00	4,140 00
†Bell, R. P.	25 00	9,125 00
†Black, F. H.	50 00	4,200 00
*Boyd, J. H. (U.S. Funds)	7 50	1,972 50
†Brown, F. H.	15 00	1,350 00
*Brunke, J. J. D. (U.S. Funds)	10 00	3,345 00
†Carswell, J. B. (U.S. Funds)	20 00	7,300 00
Chase, H. B.	15 00	300 00
†Drury, C. W.	15 00	5,512 50
Elkins, R. H. B.	10 00	450 00
*Elliott, C. E.	5 00	1,825 00
†Fiske, W. R.	10 00	3,160 00
Fogo, J. G.	25 00	3,400 00
Forget, J. E. M.	4 50	405 00
Gale, C. W. (U.S. Funds)	15 00	5,475 00
Garland, A. F.	15 00	795 00
*Gatehouse, D. H.	8 90	142 40
Goodall, G. G.	7 00	2,555 00
†Gordon, C.	15 00	5,475 00
†Hankin, E. A.	11 00	3,795 00
Henry, E. M.	10 00	3,090 00
†Howe, R. W.	15 00	5,265 00
†Hughes, J. J.	5 00	350 00
Hunter, R. B.	13 00	1,027 00
†Logan, R. R.	12 00	3,396 00
†Low, W. D.	10 00	3,650 00
†MacDonald, R. D. (U.S. Funds)	17 50	6,235 00
*MacDonnell, G. F.	10 00	2,410 00
†MacEwan, J. U.	12 00	2,328 00
*Mackenzie, K. M.	6 00	2,190 00
Mathias, F. M.	10 00	3,677 00
*McColough, R. W.	15 00	635 00
McCurdy, J. A. D.	15 00	5,475 00
†McIntyre, H. G.	16 00	4,160 00
Miles, C. L.	10 00	430 00
Moffatt, C. L.	8 00	2,240 00
*Mooney, J. R. (U.S. Funds)	5 00	1,825 00
Morley, W. E.	5 00	1,740 00
Morrow, R. L.	10 00	3,650 00
Napier, R. C.	15 00	3,990 00
†Parker, J. E.	12 00	4,380 00
†Perley, E. C.	15 00	5,475 00
†Pierce, S. D. (U.S. Funds)	20 00	7,300 00
†Robertson, J. M.	10 00	590 00
†Rogers, C. L.	5 00	1,765 00
†Rook, S. F.	7 00	1,400 00
†Scobell, S. C.	15 00	1,072 50
Sissons, H. J. (U.S. Funds)	3 50	1,277 50
Smith, A. E.	10 00	1,220 00
Smith, K. W.	5 00	770 00
†Smith, N. H.	5 00	1,825 00
Spackman, W. E.	6 50	2,236 00
*Stewart, W. W. (U.S. Funds)	7 50	2,737 50
†Taylor, E. A.	7 00	2,184 00
†Thompson, W. K.	5 00	910 00
†Walker, A. A.	15 00	1,800 00
Whitehead, G. R. B.	3 50	1,249 50
†Wilby, H. K. (U.S. Funds)	10 00	3,210 00
Wilks, N.	10 00	1,840 00
Withell, G. W.	5 00	1,695 00
*Wood, D. S. (U.S. Funds)	10 00	3,650 00
Wright, C. E.	15 00	4,425 00

* These employees received salaries in addition to per diem allowances (see list A B i).

† These employees received travelling expenses in addition to allowances (see list A B iii).

C Department of Public Printing and Stationery, $2,637.

D Bell Telephone Co. of Canada Ltd., $356,534.36; British Columbia Telephone Co., $11,762.13; Canadian National Telegraphs, $162,224.10; Canadian Pacific Railway Co., Communications Dept., $121,361.85; Manitoba Telephone System, $3,676.81; Maritime Telegraph and Telephone Company Limited, $4,552.27; New Brunswick Telephone Co., Ltd., $8,626.94; Ohio Bell Telephone Co., $6,370.79; Postal Telegraph Cable Co., $1,618.86; Western Union Telegraph Co., $3,447.83.

E Canada Dexalesmania Co., Ltd., $2,464.90; Might Directories Limited, $2,314.75; The Ontario Hughes-Owen Co., Ltd., $5,700; Photostat Corporation, $3,044; Department of Public Printing and Stationery, $788,485.62.

F Canadian National Railways, $16,164.80; Canadian Pacific Railway Company, $4,529.40; Trans-Canada Airlines, $9,748.65.

G Courtois, Lavallee, Fredette & Cie, $15,833; L. A. Forsyth, $5,718.21; H. S. Labelle, $7,493.45; Lambert, German & Milne, $11,476.05; Arthur G. McKee & Company, $5,267.21; Raoul Mercier, $3,017.50; Charles Warnock & Co., Ltd., $21,962.58.

H The Mutual Home Building, Dayton, Ohio, $2,730.60; for London, England, office, $36,134.15.

I Willis, Faber & Co., Canada Ltd., $10,993.78 (Fidelity insurance on officers of government-owned companies and pre-financed projects involving private companies); Fairchild Aircraft Limited,

$4,378.04 (expenditures in connection with exhibit); S. S. Holden Limited, $2,178.15 (purchase and storage of awnings); Canadian National Railways, $68,879.39, and Canadian Pacific Railway Co., $38,530.87 (special protective service).

J Recoverable disbursements by London, England, office which will be collected in 1943-44.

Allotment: Expansion of Industry	686,900,000 00	
†Less: Advances	17,198,003 19	
		669,701,996 81
Expenditures		669,675,171 15
Lapsed		$ 26,825 66

COMMENTS

† These advances are recorded through the account "Advances to Commodity Corporations and Other Companies" which is included under Trust and Special Accounts, see page K—56. Complementary details are shown in Schedule 7 to the Department of Munitions and Supply balance sheet, see page K—30.

Below is a summarization of the above expenditures by sub-allotments which are dealt with seriatim in the following pages:

Page		Sub-Allotments	Expenditures 1942-43	Expenditures to Mar. 31, 1943
	INVESTMENT IN PLANT AND EQUIPMENT			
K-24	Government-owned and operated Companies	66,630,108 02	66,630,108 02	106,098,169 43
K-24	Crown Plants—Government-operated	11,838,374 32	11,838,374 32	22,006,910 30
K-24	Crown Plants—Privately Managed	85,233,300 23	85,233,300 23	177,908,056 07
K-25	Other Contractors' Plants	40,953,144 33	40,953,144 33	78,745,572 46
K-25	Miscellaneous Property Acquired	3,869,440 83	3,869,440 83	7,362,461 70
K-25	Acquisition of United Kingdom Assets	200,000,000 00	200,000,000 00	200,000,000 00
		408,524,367 73	*408,524,367 73*	*592,121,169 96*
	INVESTMENT IN PRODUCTION ASSETS			
K-26	Munitions Production Allotment Fund	100,000,000 00	100,000,000 00	185,591,355 82
K-26	Aircraft Production Allotment Fund	25,000,000 00	25,000,000 00	36,517,940 72
K-27	Ship Production Allotment Fund	100,000,000 00	100,000,000 00	133,571,834 04
K-27	Miscellaneous Stores Allotment Fund	20,000,000 00	20,000,000 00	25,764,488 02
		245,000,000 00	*245,000,000 00*	*381,445,618 60*
	MISCELLANEOUS WAR EXPENSES			
K-27	Miscellaneous War Expenses	16,150,803 42	16,150,803 42	21,754,873 0g
	Unallocated	26,825 66		
	Total	$669,701,996 81	$ 669,675,171 15	$ 995,321,661 59

NOTE—A summary of the above expenditures for 1942-43 by programs (as submitted to Treasury Board) is shown on page K—29.

INVESTMENT IN PLANT AND EQUIPMENT

Expenditures under this heading are for plant extensions and alterations, construction of new buildings, purchase and installation of machinery, equipment and tools, construction of fitting-out berths and so on, to enable the production of munitions, weapons and other war supplies including airplanes and ships. Such expenditures are carried on the Department of Munitions and Supply balance sheet under a similar heading, see page K—30.

Sub-Allotment: Government-owned and Operated Companies **66,630,108 02**

Expenditures ..... **$ 66,630,108 02**

COMMENTS

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, expenditures were made by way of accountable advances to these companies under submission of monthly budget statements, clearance being given upon receipt of properly certified periodic accounting returns. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 1 to the Department of Munitions and Supply balance sheet, page K—32.

Sub-Allotment: Crown Plants—Government-operated **11,838,374 32**

Expenditures ..... **$ 11,838,374 32**

COMMENTS

The above expenditures were made direct by the Department of Munitions and Supply in connection with the acquisition and construction of plant and equipment required for these crown plants. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 2 to the Department of Munitions and Supply balance sheet, page K—33.

Payments of $25,000 or over (with the exception of payments by Dominion Arsenals, which are set out under the General Munitions Revolving Fund in the Trust and Special Accounts, page K–57), were made to the following suppliers and contractors: Canadian Associated Aircraft Ltd., $561,988.33; H. Dagenais, $27,785.16.

Sub-Allotment: Crown Plants—Privately Managed **85,233,300 23**

Expenditures ..... **$ 85,233,300 23**

COMMENTS

The above expenditures were made in connection with the acquisition and construction of plant and equipment for these companies. Generally speaking, expenditures were made by way of accountable advances to these companies under submission of monthly budget statements, clearances being given upon receipt of properly certified periodic accounting returns. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 3 to the Department of Munitions and Supply balance sheet, page K–34.

From the direct expenditures, payments of $25,000 or over were made to the following suppliers and contractors: George C. Abbott Ltd., $41,881.15; Acme Construction Co., Ltd., $40,103.59; Anglin Norcross (Ontario) Ltd., $33,463.90; Automatic Sprinkler Co., Ltd., $26,100; J. Bertram and Sons Ltd., $27,328.80; Canadian Comstock Co., Ltd., $84,141.25; Carter-Halls-Aldinger Co., Ltd., $915,735.42; Cook and Leitch, $35,610.75; Dinsmore McIntire Ltd., $132,956.78; Fairchild Engine and Airplane Co., Ltd., $62,084.60; Foundation Maritime Ltd., $233,212.58; Fraser, Brace, Ltd., $3,677,895.93; Fraser MacDonald Co., Ltd., $166,825.70; Frontenac Construction Co., Ltd., $174,318.88; Garth Company, $44,546.77; Grinnell Co. of Canada, Ltd., $36,724; Johnson Brothers Co., Ltd., $83,569.44; Chris Keenan and Sons, $61,713.90; H. G. MacDonald Co., Ltd., $237,248.87; Montreal Arena Ltd., $302,037.95; Page Equipment and Construction Co., Ltd., $43,229.95; George W. Porter Construction Co., Ltd., $117,587.81; Redfern Construction Co., Ltd., $198,774.03; A. W. Robertson Ltd., $620,917.92; Richard and E. J. Ryan Ltd., $920,509.50; David Sheppard, $49,369.57; Armand Sicotte and Sons, $31,479.46; Sutherland Construction Co., Ltd., $32,237.10; Ambrose Wheeler Ltd., $402,568.93; G. Lorne Wiggs, $30,000.

Sub-Allotment: Other Contractors' Plants	**40,953,144 33**
Expenditures	**$ 40,953,144 33**

COMMENTS

The above expenditures were made direct by the Department of Munitions and Supply in connection with the acquisition of machinery and equipment for these companies. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details, see Schedule 4 to the Department of Munitions and Supply balance sheet, page K—39.

Payments of $25,000 or over were made to the following suppliers and contractors: Automatic Sprinkler Co., Ltd., $60,240; Barr and Anderson, $61,994.64; Bennett and Wright Ltd., $37,076.12; A. F. Byers Construction Co., Ltd., $266,254.59; Carter-Halls-Aldinger Co., Ltd., $57,596.70; Collet Freres Ltd., $123,511.50; A. G. Fairbanks Electric Ltd., $45,687.64; Foundation Company of Canada, Ltd., $44,183.78; Raymond McDonell and Co., Ltd., $67,203.65; Ontario-Quebec Sprinkler Co., $46,533.22; Rhodes Curry and Co., Ltd., $268,780.90; Angus Robertson Ltd., $597,646.89; Viking Automatic Sprinkler Ltd., $31,598; B. H. Williamson, $145,219.96.

Sub-Allotment: Miscellaneous Property Acquired	**3,869,440 83**
Expenditures	**$3,869,440 83**

COMMENTS

The above expenditures were made direct by the Department of Munitions and Supply in connection with the acquisition and construction of various assets. In the main, all machinery and equipment was supplied through Citadel Merchandising Co., Ltd.

For details of this expenditure see Schedule 5 to the Department of Munitions and Supply Balance Sheet, page K—48.

Payments and receipts by suppliers and contractors over $25,000 are as follows:—Payments: Canadian Bridge Co., Ltd., $30,979.77; Canadian Car and Foundry Co., Ltd., $143,635.88; Canadian Dredge and Dock Co., Ltd., $319,613.53; E. G. M. Cape and Co., $256,167.19; A. Desluariers et Fils Ltee., $283,654.92; Diamond Construction Co., Ltd., $297,484.77; Fundy Construction Co., Ltd., $143,017.58; Godson Contracting Co., $58,074.27; T. C. Gorman (Nova Scotia) Ltd., $113,278.73; Harnischfeger Corporation, $38,314.49; J. P. Porter and Sons Ltd., $37,130.55; Puget Sound Navigation Co., $238,650; St. John Dry Dock and Shipbuilding Co., Ltd., $193,074.30; Sicard Ltd., $26,691.52; Armand Sicotte and Sons, $140,773.24; Warren Bituminous Paving Co., $41,466.27; Wartime Merchant Shipping Ltd., $30,548.04.

Land—Payments by projects: Aluminum Goods Ltd., $65,000; Canada Wire and Cable Co., Ltd., $120,174.63; Canadian Car and Foundry Co., Ltd., $39,762.12; Canadian National Railways covering salaries and expenses *re* Plant Surveys incidental to the purchase of land, $48,991.30; Canadian Vickers Ltd., $25,000; Canadian Vickers Ltd. and Noorduyn Aviation Ltd., $210,000; Defence Industries Ltd., $247,626.19; Dominion Arsenal (Quebec), $27,759.40; Fairchild Aircraft Ltd., $57,500; John Inglis Co., Ltd., $214,715.87; Storage Facilities, $86,099.16.

Receipts: Dominion Coal Co., Ltd., $30,365.01.

Sub-Allotment: Acquisition of United Kingdom Assets	**200,000,000 00**
Expenditures	**$200,000,000 00**

COMMENTS

This expenditure represents a payment on account made to the United Kingdom Government, authorized by P.C. 1569, March 1, 1943, and based upon a preliminary audit of a claim amounting to $206,359,705.99. It is anticipated that final settlement will be made during the fiscal year 1943-44 and that Public Accounts for that year will contain full details of the various projects concerned.

For details of the claim see Schedule 6 to the Department of Munitions and Supply balance sheet, page K—50.

INVESTMENT IN PRODUCTION ASSETS

Expenditures under this heading have to do with the provision of working capital to government-owned and pre-financed companies to enable them to manufacture munitions, weapons and other war supplies including airplanes and ships, and also for the acquisition of special stores required for war purposes. Such expenditures are carried on the Department of Munitions and Supply balance sheet under a similar heading, see page K—30.

Originally, payments were made to the companies and to suppliers directly from, and receipts were credited to, the allotments provided, but the nature of the transactions involved seemed to indicate that it would be more practical to handle them through revolving funds.

Accordingly, the Munitions Production Revolving Fund was created by P.C. 1 2064 of March 17, 1942, and came into effect on April 1, 1942, being amended by P.C. 16 3017 of April 15, 1942. It has to do chiefly with plants in which the governments of the United Kingdom and Canada have a joint interest, and is generally referred to as the "Joint Production Pool". Under the provisions of P.C. 36 84, of January 6, 1943, four additional revolving funds were created: General (Munitions) Revolving Fund; Aircraft Production Revolving Fund; Ship Production Revolving Fund; and Miscellaneous Stores Revolving Fund. They came into effect on March 6, 1943. The first one is to take care of munition plants not covered by the operation of the Munitions Production Revolving Fund, while the purpose of the others seems clearly indicated by their titles.

As required, transfers of moneys are made from the allotments provided to these revolving funds, (which are carried in the Dominion Government accounts under the category of Contingent and Special Funds) and, conversely, any surplus moneys in such funds are returned to the allotments.

Sub-Allotment: Munitions Production Allotment Fund **100,000,000 00**

Expenditures **$100,000,000 00**

The above expenditures were made for working capital as follows:

A	Advances to Munitions Production Revolving Fund	90,000,000 00
B	Advances to sundry contractors	2,328,432 03
C	Advances to General (Munitions) Revolving Fund	7,671,567 97
		$100,000,000 00

COMMENTS

A For details of payments for, and status of, production advances and of payments to suppliers, see Munitions Production Revolving Fund under Trust and Special Accounts, page K—58.

B C For details of payments for, and status of, production advances and of payments to suppliers, see General (Munitions) Revolving Fund under Trust and Special Accounts, page K—61.

Sub-Allotment: Aircraft Production Allotment Fund **25,000,000 00**

Expenditures ..... **$ 25,000,000 00**

The above expenditures were made for working capital as follows:

A	Advances to sundry contractors	23,085,192 68
B	Advances to Aircraft Production Revolving Fund	1,914,807 32
		$ 25,000,000 00

COMMENTS

A B For details of payments for, and status of, production advances and of payments to suppliers see Aircraft Production Revolving Fund under Trust and Special Accounts, page K—65.

Sub-Allotment: Ship Production Allotment Fund **100,000,000 00**

Expenditures **$100,000,000 00**

The above expenditures were made for working capital as follows:

A	Advances to sundry contractors	91,849,728 33
B	Advances to Ship Production Revolving Fund	8,150,271 67
		$100,000,000 00

COMMENTS

A B For details of payments for, and status of, production advances and of payments to suppliers see Ship Production Revolving Fund under Trust and Special Accounts, page K—66.

Sub-Allotment: Miscellaneous Stores Allotment Fund **20,000,000 00**

Expenditures ..... **$ 20,000,000 00**

The above expenditures were made for the acquisition of special stores by the Department as follows:

A	Direct Purchases	13,131,522 74
B	Advances to Miscellaneous Stores Revolving Fund	6,868,477 26
		$ 20,000,000 00

COMMENTS

A B For details of special stores acquired and list of payments to suppliers see Miscellaneous Stores Revolving Fund under Trust and Special Accounts, page K—66.

MISCELLANEOUS WAR EXPENSES

Expenditures under this heading cover other expenses not absorbed into direct costs of manufacture of the various classes of war supplies, the nature of such expenses being indicated by the classification hereunder. They are carried in the Department of Munitions and Supply balance sheet under a similar heading, see page K—30.

Sub-Allotment: Miscellaneous War Expenses **16,150,803 42**

Expenditures ..... **$ 16,150,803 42**

The following is a classification of the expenditures:

A	Subsidies to Private Contractors	3,857,833 80	
B	Donations to Others	219,696 93	
C	Emergency Coal Production Board	436,940 00	
D	Machinery Transfers	1,248 73	
E	Experimental and Development Costs	519,139 90	
F	Patent Rights and Royalties	187,697 39	Cr.
G	Operation of Storage Warehouses	52,400 58	Cr.
H	Protective Measures	82,148 63	
I	Other Production Expenses	141,275 80	
J	Duty and Taxes	5,634,847 74	
K	Operation and Repair of Chartered Vessels	145,111 02	
L	War Risk Insurance	786,000 00	
M	Publicity Campaigns	388,295 18	
N	Gasoline Rationing Plan	938,054 63	
O	Loss on Cancellation of Contracts	3,746 30	
P	Administration Expenses of Non-producing Government-owned Companies	3,236,562 73	
		$ 16,150,803 42	

For further details, see Schedule 13 to the Department of Munitions and Supply balance sheet, page K—54.

COMMENTS

Payments and receipts over $25,000, together with other details not indicated on Schedule 13 are as follows:

A Payments: Hydro-Electric Power Commission of Ontario, $55,000; Toronto, Hamilton and Buffalo Railway Co., $90,979.58.

C Payments: Acadia Coal Co., $174,000; Brazeau Collieries Ltd., $85,000; Canadian Collieries (Dunsmuir) Ltd., $75,320.

E Payment *re* Aerial Map Survey: Canadian Airways Ltd., $43,320. Payments *re* Experimental Costs of National Research Council: Damien Boileau Ltd., $29,833.97. Salaries, $8,924.43. Detail of salaries of $2,400 and over: P. Demers, $2,820; B. W. Sargent, $4,020; W. R. Stevenson, $2,400; G. M. Volcoff, $4,020; P. R. Wallace, $3,480. Travelling expenses over $300: G. C. Lawrence, $324.42; G. M. Volcoff, $674.36.

F Payments: Fairchild Engine and Airplane Corporation, $33,300. Recoveries: Glen L. Martin Co., $27,500; Victory Aircraft Ltd., $194,500.

H Payments: Northern Construction Co. and J. W. Stewart Ltd., $39,674.27; E. J. Ryan Contracting Co., Ltd., of Vancouver, $38,697.82.

J Payments: Canadian Pacific Railway Co., $203,117.21; Dominion Chain Co., Ltd., $43,329.42; Firestone Tire and Rubber Co. of Canada Ltd., $27,697.07; General Steel Wares Ltd., $165,933; Mueller Ltd., $25,485.19; National Cash Register Co. of Canada Ltd., $27,048.99; National Steel Car Corporation Ltd., $118,211.19; Northern Electric Co., Ltd., $65,341.64; Page-Hersey Tubes Ltd., $121,822.66; Sorel Industries Ltd., $48,496.30; United Kingdom Government, $4,487,921.83; United Steel Corporation Ltd., $54,341.92; L. A. Young Industries of Canada Ltd., $47,053.54.

K Payments: Coastwise Steamship and Barge Co., $188,858.68; Shipping Limited, $25,387.76; Sincennes-McNaughton Line Ltd., $28,231.24; United Towing and Salvage Co., Ltd., $109,500. Receipts: Atlas Construction Co., $45,278.72; Department of National Defence, $25,491.06; Department of Transport, $26,814.52; Furness Withy and Co., Ltd., $59,149.02; Montreal Shipping Co., Ltd., $69,490.97.

M Payments: Advertising Agencies of Canada, $32,806.09; Cockfield, Brown and Co., $173,871.78; Department of Public Printing and Stationery, $40,727.77; National Film Board, $86,913.75.

N Payments: Receiver General of Canada (for postage), $84,255.88; Collector of Customs and Excise, $33,598.21; Patent Chemicals Inc., $84,810.08; Department of Public Printing and Stationery, $254,023.90.

Salaries of 406 employees were paid in the amount of $431,197.24. The following were receiving annual salaries of $2,400 or over on March 31, 1943, or at date of separation (shown in brackets) F. W. Annand, $3,600; A. H. Boyle, $3,600; B. Brais, $4,000 (Dec. 21); J. A. E. Breton, $2,5€

G. Caron, $5,000; David Currie, $5,000 (June 1); P. A. Curry, $5,000; G. M. Davies, $5,400; W. J. Dick, $5,000; H. Duclos, $4,500; S. V. Eastland, $2,500; M. L. Fitzgerald, $4,500; O. Fraser, $2,800 (Dec. 8); J. C. Garrett, $2,520; C. A. Gravel, $2,500; R. R. Howarth, $4,200; C. A. Hurly, $4,000; W. H. Kerwin, $2,800; W. G. Loney, $4,000; J. T. J. McAnulty, $2,500; A. M. Miller, $4,500 (Jan. 1); W. A. Moore, $3,500; E. Nicholson, $2,500; J. S. Pickard, $2,100; K. H. Reid, $2,800; E. W. Sanderson, $2,700; H. Slack, $2,500 (Jan. 29); K. G. Slocomb, $4,500 (Feb. 1); E. K. Smith, $2,500; F. G. Spry, $5,000; R. D. Torrance, $3,600; W. L. Watson, $2,500; E. J. White, $2,800.

Travelling expenses in excess of $300 were: S. D. Armour, $564.14; A. H. Boyle, $838.82; W. E. Cooper, $406.23; P. A. Curry, $609.09; G. M. Davies, $1,051.82; W. J. Dick, $860.22; M. L. Fitzgerald, $520.13; R. R. Howarth, $383.01; W. A. Moore, $341.33; E. Nicholson, $447.95; K. G. Slocomb, $392.60; E. K. Smith, $334.14.

P The government-owned companies, and amounts of administration expenses absorbed, are: Allied War Supplies Corporation, $882,123.75; Citadel Merchandising Co., Ltd., $433,473.47; Cutting Tools and Gauges Ltd., $168,765.81; North West Purchasing Ltd., $10,000; War Supplies Ltd., $74,023.82; Wartime Housing Ltd., $926,355.87; Wartime Merchant Shipping Ltd., $741,820.01.

Summary by Programs

The following is a summary, as submitted to Treasury Board, (by programs) of the Expansion of Industry War Allotment:

	Estimates details	Net expenditures
Additions and Extensions to Plants and Properties:		
General Munitions	228,759,702 38	118,226,434 67
Aircraft	60,454,341 64	26,167,718 74
Shipping	37,607,825 78	29,535,130 00
Housing	54,204,740 45	30,725,643 49
Miscellaneous Physical Property	9,634,046 57	3,869,440 83
Acquisition of U.K. Plant Investment in Canada	200,000,000 00	200,000,000 00
	590,660,656 82	*408,524,367 73*
Production Allotment Funds:		
General Munitions	100,000,000 00	100,000,000 00
Aircraft	25,000,000 00	25,000,000 00
Shipping	125,000,000 00	100,000,000 00
Miscellaneous Stores	20,000,000 00	20,000,000 00
	270,000,000 00	*245,000,000 00*
Miscellaneous War Expenses	35,854,221 72	16,150,803 42
Total	$896,514,878 54	$669,675,171 15

BALANCE SHEET AS

Assets

Schedule			
	INVESTMENT IN PLANT AND EQUIPMENT—		
1	Government-owned and operated Companies	106,098,169 43	
2	Crown Plants—Government-operated	31,071,177 15	
3	Crown Plants—Privately managed	179,431,315 90	
4	Other Contractors' Plants	78,745,572 46	
5	Miscellaneous Property Acquired	7,362,461 70	
6	Acquisition of United Kingdom Assets	200,000,000 00	
			602,708,696 64
	CAPITAL STOCKS OF GOVERNMENT-OWNED COMPANIES		585 00
7	LOANS AND ADVANCES—		
	Miscellaneous Current Accounts		134,788,525 91
8	INVESTMENT IN PRODUCTION ASSETS		381,445,618 60
	CONTINGENT AND SPECIAL FUNDS (PER CONTRA)		36,171,439 90
	PROFIT AND LOSS—DEFICIT—		
9	Miscellaneous Income	7,843,388 63 Cr.	
10	Unallocated Production Refunds	4,303,740 77 Cr.	
11	Minister's Salary, Coal Subsidies, etc.	4,998,548 72	
12	Departmental Administration	16,219,503 32	
13	Miscellaneous War Expenses	21,754,873 03	
			30,825,795 67
			$ 1,185,940,661 72

Notes:

(1) Expenditures for Plant and Equipment are shown at cost. They are in accordance with original authorizations and have not been adjusted to include transfers of machinery between plants.

(2) For contingent liabilities, see Schedule 14, page K—56.

AT MARCH 31, 1943

LIABILITIES

DOMINION OF CANADA

Expenditures:			
Ordinary		4,998,548 72	
War			
1940–41	79,953,681 98		
1941–42	252,691,124 09		
1942–43	679,132,236 07		
	1,011,777,042 14		
Less: Refunds	4,539,033 00		
		1,007,238,009 14	
		1,012,236,557 86	
Less: Ordinary Revenues		7,843,388 63	
			1,004,393,169 23

TRANSFERS

From: Department of National Defence—Army	8,344,568 97	
Department of Transport	2,242,957 71	
		10,587,526 68

TRUST AND SPECIAL ACCOUNTS

Miscellaneous Current Accounts	134,788,525 91	
Contingent and Special Funds	36,171,439 90	
		170,959,965 81
		$ 1,185,940,661 72

Schedule 1

GOVERNMENT-OWNED AND OPERATED COMPANIES

INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Company	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To March 31, 1943	
	Acro Timber Products Ltd.	A	1,000,000 00	701,900 05	701,900 05	
A	Citadel Merchandising Co., Ltd.	G	12,283,297 62	5,715,280 65 Cr.	2,568,016 97	
	Cutting Tools and Gauges Ltd.	G	443,562 00	191,899 50	235,461 50	144,463 50
	Federal Aircraft Ltd.	A	296,667 60	79,341 68	151,009 28	46,296 18
	Machinery Service Ltd.	G	530,000 00	184,669 90	366,408 30	174,908 30
	National Railways Munitions Ltd.	G	4,945,453 77	1,105,843 08	3,615,229 43	801,302 64
	Park Steamship Co. Ltd.	S	15,847,500 00	15,522,500 00	15,522,500 00	
B	Polymer Corporation Ltd.	G	20,010,000 00	14,090,000 00	14,100,000 00	
	Research Enterprises Ltd.	G	7,488,020 03	2,097,957 38	7,440,977 41	1,111,822 37
	*Small Arms Ltd.	G	6,391,492 41	884,631 39	6,276,123 80	
	Toronto Shipbuilding Co., Ltd.	S	2,975,000 00	1,804,992 64	2,779,992 64	
	Victory Aircraft Ltd.	A	6,057,769 37	3,694,024 06	3,694,024 06	35,079 57
	Wartime Housing Ltd.	H	69,778,965 00	30,706,342 30	47,365,239 30	
	Wartime Metals Corporation—					
	Zenith Molybdenite	G	100,000 00	100,000 00	100,000 00	
	High Lake Molybdenite	G	15,000 00	10,000 00	10,000 00	
	Emerald Tungsten	G	1,100,000 00	575,000 00	575,000 00	
	La Corne Mine	G	250,000 00	245,000 00	245,000 00	
	Chrome Property	G	1,250,000 00	1,025,872 29	1,025,872 29	
C	Cash realized from disposal of Fixed Assets			674,585 60 Cr.	674,585 60 Cr.	
			$150,762,727 80	$ 66,630,108 02	$106,098,169 43	

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K-71.

COMMENTS

The above covers government-owned companies whose operations have required the investment of fixed capital.

Other Crown companies require no plant, their functions being either trading or supervising. The balance sheets and operating statements of all government-owned companies are included in Appendix 2, page K-74.

A This Company acquires and supplies machine tools to munitions plants. The credit for the current fiscal year represents the difference between the credits received covering the value of machine tools supplied to plants and the payments covering the value of inventories acquired by the Company over the same period.

B The amount shown as "estimated cost" is the amount approved to date by Treasury Board. The amount authorized by the Governor-in-Council is $45,000,000.

C Represents remittances by Citadel Merchandising Co., Ltd., covering the amount realized on disposal of surplus Machine Tools which were transferred to the Company from various government-owned companies, etc., on instruction of the Department of Munitions and Supply.

Schedule 2

CROWN PLANTS—GOVERNMENT-OPERATED

INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Crown Plants	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To March 31, 1943	
	Acquisition of Aircraft Plants	A	1,201,750 00	561,988 33	1,188,236 30	
	Department of Transport—					
A	Meteorological Service	G	57,047 41	38,599 53	48,801 41	26,868 57
	*Aids to Navigation Division	G	25,000 00		9,267 38	
	Aids to Navigation Division	G	150,000 00	43,599 92	112,947 91	112,947 91
B	Dominion Arsenal, Lindsay	G	2,664,355 50	730,222 11	2,394,577 61	610,281 72
C	*Dominion Arsenal, Quebec	G	32,325,274 29	10,353,568 08	27,130,097 37	7,915,036 45
D	National Research Council	G	216,168 67	89,989 54	160,233 91	117,638 08
E	Quebec Gauge Shop	G	36,000 00	20,406 81	27,015 26	27,015 26
			$ 36,675,595 87	$ 11,838,374 32	$ 31,071,177 15†	

Legend—A, Aircraft; G, General Munitions.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K-71.

† This total is made up as follows:—

Expenditure as per allotment summary, see page K-23		22,006,910 30
Transfers from other departments, per Balance Sheet	10,587,526 68	
Less: Shown in Schedule 3	1,523,259 83	
		9,064,266 85 (*re* Dominion Arsenals)
		$31,071,177 15

COMMENTS

A Meteorological Service: machinery and equipment for the manufacture, conversion and repairing of special instruments. Aids to Navigation Division: erection and alterations of building and installation of machinery and equipment for the manufacture of primers and pistols for depth charges.

B C These plants are branches of the Department and are operated as such. For details of expenditures, which are merged with those for operation and maintenance, see General Munitions Revolving Fund under Trust and Special Accounts, page K-58.

D National Research Council: Construction of buildings and installation of machinery and equipment for the production of charcoal and the rectification of gauges.

E Quebec Gauge Shop: Purchase of machine tools for manufacture of gauges by the Joint Inspection Board.

Schedule 3

CROWN PLANTS—PRIVATELY MANAGED

INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To Mar. 31, 1943	
	L'Air Liquide Society	G	71,100 00			
A	E.G.M. Cape and Co	G	68,000 00			
	Aircraft Hydraulic Supply Ltd	A	1,052,535 00	305,065 31	305,065 31	156,365 22
	Aircraft Repair Limited	A	1,922,889 47	413,757 40	1,663,513 10	101,532 18
	*Alberta Nitrogen Co., Ltd	G	3,916,667 33	3,237 43	3,122,562 40	
	Alberta Nitrogen Co., Ltd	G	12,001 33			
	Alberta Nitrogen Products Ltd	G	3,515,870 00	329,525 00	329,525 00	
	Algoma Steel Corporation Ltd	G	3,700,000 00	665,000 00	665,000 00	
	Aluminum Goods Limited	G	31,000 00			
B	Amaconda American Brass Ltd	G	2,953,200 00	1,957 32 Cr.	2,924,936 44	
C	Atlas Steels Limited	G	10,118,146 00	4,794,019 81	8,151,019 81	19 81
	Boeing Aircraft of Canada Ltd	A	5,280,744 32	1,309,572 29	4,367,185 77	619,745 79
D	*Border Cities Industries Ltd	G	3,853,974 48	50,929 26 Cr.	2,894,332 78	
	Canada Strip Mill Limited	G	1,353,265 00	1,061,164 68	1,061,164 68	
E	Canada Wire and Cable Co., Ltd	G	5,517,826 00	81,539 20 Cr.	5,383,460 80	
	Canadian Airways Limited	A	152,600 00	88,138 37	137,636 68	5,466 69
F	*Canadian Car and Foundry Co., Ltd	G	61,747 40			
	Canadian Car and Foundry Co., Ltd	G	273,068 50	160,000 00	160,000 00	
F	*Canadian Car Munitions Limited	G	1,932,315 00	39,340 13	1,789,340 13	
	Canadian Car Munitions Limited	G	235,518 56			
	Canadian Pacific Airlines Ltd	A	629,987 03	558,880 51	558,880 51	
	Canadian Pacific Airlines Ltd	A	116,000 00	14,120 12	14,120 12	10,211 03
	Canadian Pratt and Whitney Aircraft Ltd	A	159,500 00	1,162 47	143,639 56	
	Canadian Pratt and Whitney Aircraft Ltd	A	376,643 00	94,199 48	212,271 00	11,841 42
	Canadian Propellers Limited	A	5,720,417 00	1,187,664 49	3,649,349 68	1,761,520 18
	Canadian Vickers Limited	A	5,914,052 38	4,455,794 74	4,455,794 74	290,870 21
	Canadian Vickers Limited	S	1,171,002 00	544,180 84	836,193 41	458,820 64
	Canadian Vickers Limited	S	714,435 60	236,279 78	236,279 78	118,199 95
G	*Canadian Westinghouse Co., Ltd	G	4,021,212 18	239,739 71	3,635,865 51	
	Canadian Westinghouse Co., Ltd	G	676,000 00	137,708 78	137,708 78	137,708 78
	Central Aircraft Limited	A	611,501 42	259,438 83	259,438 83	14,792 52
H	Chrysler Corporation of Canada Ltd	A	45,346 22	25,453 78 Cr.	45,346 22	
	Clark-Ruse Aircraft Limited	A	1,704,100 00	338,621 19	1,421,813 24	104,671 99
	Clark-Ruse Aircraft Limited	A	1,182,819 00	774,720 24	774,720 24	37,152 94

I	Coal Carbonizing Co. Limited	G	3,167,450 00	2,466,243 00	2,466,243 00	
	Collingwood Shipyards Limited	S	182,460 00			
	Colonial Tool Co., Limited	G	609,963 00	153,481 50	153,481 50	119,960 41
	Geo. T. Davie and Sons Ltd	S	1,224,755 00	400,234 91	1,088,261 45	189,439 51
	De Haviland Aircraft of Canada Ltd.	A	6,180,678 15	1,154,832 21	4,258,480 54	40,356 19
J	*Defence Industries Limited, Project No. 28	G	37,500 00		37,500 00	
	Defence Industries Limited, Project No. 28	G	7,539 25	3,000 00	3,000 00	
	Defence Industries Limited, Project No. 48	G	2,700,000 00	2,294,500 00	2,294,500 00	
K	*Defence Industries Limited	G	9,564,000 00	7,011,698 64	7,011,698 64	
L	Defence Industries Limited, Project No. 43	G	2,505,000 00	2,286,028 31	2,286,028 31	1,028 31
M	*Defence Industries Limited, Project No. 20	G	1,106,975 00	933,177 35	1,770,180 35	
N	Defence Industries Limited, Project No. 20	G	1,924,361 16		1,165,300 00	
O	*Defence Industries Limited, Project No. 21	G	4,046,112 50	2,051,961 08	2,884,211 08	
	Defence Industries Limited, Project No. 21	G	21,976 25			
P	*Defence Industries Limited	G	1,867,363 00	71,276 16	870,398 94	
Q	Defence Industries Limited	G	9,362,000 00	3,704,769 09	3,704,935 90	1,546,052 90
R	Defence Industries Limited	G	2,700,000 00	1,420,576 28	1,420,576 28	323,538 33
S	*Dominion Bridge Co., Limited	G	4,130,269 00	627,832 94 Cr.	1,402,862 26	
	*Dominion Engineering Works Ltd.	G	5,195,570 84	1,138,555 45	5,250,117 93	
	*Dominion Bridge Co., Ltd	G	183,526 00	50,359 09	77,719 38	
	Dominion Engineering Works Ltd.	G	273,000 00	488 47 Cr.	154,002 75	3,876 82
T	*Dominion Foundries and Steel Ltd	G	873,203 00	1,320,655 36 Cr.	450,327 68 Cr.	
	Dominion Foundries and Steel Ltd	G	3,472,163 35	176,439 48	1,405,470 71	140,470 71
	Dominion Magnesium Ltd.	G	3,427,673 89	2,968,612 58	3,350,616 61	1,112 58
	Dominion Rubber Munitions Ltd.	G	576,631 00	70,776 60	70,776 60	3,776 60
	*Electric Reduction Co. of Canada Ltd.	G	25,000 00	1,167 92	24,750 00	
	Electric Reduction Co. of Canada Ltd.	G	772,931 34	107,914 90	586,168 15	
U	Electric Steels Limited	G	3,431,349 93	813,673 27	3,184,902 24	666,067 52
	Electro-Weld Metal Products Ltd.	S	125,000 00	94,143 59	94,143 59	4,143 59
V	Ferranti Electric Co., Limited	G	560,722 00	237,502 15	517,766 74	217,350 39
	Fleet Aircraft Limited	A	1,877,957 09	528,031 27	1,254,045 66	231,042 27
	Fleet Aircraft Limited	A	1,891,500 00	526,976 67	1,869,994 27	412,400 76
	Foster Wheeler Limited	S	200,000 00	146,401 54	146,401 54	32,799 93
	Foundation Maritime Limited	S	2,143,000 00	1,201,515 89	1,919,047 38	248,297 93
W	*Genelco Limited	G	12,730,760 33	3,388,584 39	9,338,820 89	
	*Canadian Car and Foundry Co., Ltd.	G	165,444 00	53,822 86	56,608 26	
	*McKinnon Industries Limited	G	806,819 00	90,836 37 Cr.	677,981 17	

Legend—A, Aircraft; G, General Munitions; S, Shipping.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K-71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 3—*Concluded*

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To Mar. 31, 1943	
	*Outboard Marine and Manufacturing Co. of Canada, Ltd.	G.	14,411 00			
	*Thompson Products Limited	G.	39,281 00	36,769 82 Cr.	2,511 18	
	*Waterous Limited	G.	231,004 60	153,587 79	178,197 75	
X	*General Engineering Co. (Canada) Ltd.	G.	686,291 33		682,304 58	
	General Engineering Co. (Canada) Ltd	G.	1,629,830 02	349,259 98	1,449,259 98	23,939 56
Y	Hamilton Munitions Limited	G.	3,768,251 53	2,255,713 97	2,255,713 97	1,791,139 89
Z	*John Inglis Co. Limited	G.	19,998,887 03	5,354,227 32	18,412,371 20	
	Massey-Harris Co. Ltd	A.	2,309,366 25	277,384 14	399,951 52	
	W. H. Meighen Limited	G.	49,073 00	43,341 81	43,341 81	
	Mid-West Aircraft Ltd.	A.	157,682 83	40,900 75	123,834 65	
AA	Miner Rubber Co. Limited	G.	351,000 00	343,000 00	343,000 00	
	Montreal Dry-Docks Ltd.	S.	90,560 00	6,416 68	18,515 38	11,715 38
BB	Montreal Locomotive Works Ltd.	G.	7,837,966 85	1,443,798 65	7,342,902 36	3,415,657 98
	Dominion Rubber Co., Ltd.	G.	1,294,179 66	348,675 05	348,675 05	79,375 05
	Massey-Harris Co., Ltd.	G.	945,220 00	268,619 41	268,619 41	268,619 41
	Robert Mitchell Co., Ltd.	G.	10,991 00			
	Firestone Tire and Rubber Co., Ltd	G.	3,000,829 69	5,499 88	5,499 88	5,499 88
	General Motors of Canada Ltd.	G.	457,423 00	214,393 19	214,393 19	61,543 49
	Goodyear Tire and Rubber Co. of Canada Ltd.	G.	48,055 71			
	Hull Iron and Steel Foundries Ltd.	G.	130,125 77			
	Mid-Town Motors Sales Limited	G.	23,407 53			
	James Morrison Brass Manufacturing Co., Ltd.	S.	455,374 00	215,055 71	383,405 72	252,240 59
	Morton Engineering and Drydock Co., Ltd.	S.	683,569 74	192,590 43	651,892 62	188,323 33
	MacDonald Brothers Aircraft Limited	A.	1,790,829 00	254,872 37	1,079,728 92	30,125 50
CC	Macdonald Chemicals Limited	G.	427,370 84	232,436 06	407,836 06	
	McQuay Norris Manufacturing Co. of Can. Ltd.	A.	200,000 00	158,414 77	158,414 77	101,809 41
DD	Naugatuck Chemicals Limited	G.	190,277 85	155,960 00	155,960 00	
	Noorduyn Aviation Limited	A.	117,500 00	22,158 24	22,158 24	22,158 24
	Noorduyn Aviation Limited	A.	4,625,045 05	1,729,115 76	4,082,629 82	583,201 25
	Ontario Forgings Limited	G.	323,355 74		26,682 74	
EE	*Otis-Fenson Elevator Co., Ltd.	G.	4,785,785 46	1,869,072 60	4,470,053 89	
	Otis-Fensom Elevator Co., Ltd.	G	2,256,287 00	1,363,757 29	1,511,112 15	886,112 15
	*Ottawa Car and Aircraft Ltd.	G.	1,537,750 00	1,042,465 10	1,184,075 10	
	Page-Hersey Tubes Limited	G.	1,251,404 00	774,773 21	774,773 21	

	Prairie Airways Limited	A	518,495 26	168,786 41	453,683 21	2,437 16
	*Reliance Gear Works Limited	G	21,093 78		21,093 78	
	St. Catharines Steel Products Ltd.	G	1,764,023 35	859,367 49	1,448,959 10	635,959 10
FF	St. Maurice Chemicals Ltd.	G	2,370,003 25	1,577,450 00	2,307,450 00	
	St. Maurice Power Corporation	G	1,010,000 00	726,000 00	726,000 00	
	Shawinigan Chemicals Limited	G	3,461,018 00	2,002,114 59	2,002,114 59	
	Shawinigan Water and Power Co.	G	990,000 00	588,000 00	588,000 00	
	Shell Oil Co. of Canada Limited	A	2,500,000 00	143,561 27	143,561 27	
GG	Steel Co. of Canada Limited	G	2,785,000 00	350,000 00	350,000 00	
	Suburban Rapid Transit Company	A	15,615 98	14,115 98	14,115 98	
	Sydney Foundry and Machine Works Ltd.	S	119,002 29	50,226 67	50,226 67	30,707 82
	*Trenton Steel Works Limited	G	323,264 18	60,116 39	268,795 66	
	Trenton Steel Works Limited	G	100,600 00	68,531 38	68,531 38	68,531 38
	Trenton Steel Works Limited	S	2,823,300 00	630,817 35	1,398,468 26	555,132 50
	United Shipyards Limited	S	5,171,940 00	3,750,478 64	3,879,904 00	81,769 56
	Vancouver Engine Overhaul Depot	A	295,400 00	139,767 73	278,089 03	2,360 70
	*Vivian Diesels and Munitions Ltd.	G	304,573 15	185,100 05	215,100 05	
	Vivian Diesels and Munitions Ltd.	G	136,000 00	120,000 00	120,000 00	
HH	Welland Chemical Works Limited	G	793,230 00	793,230 00 Cr.		
	Winnipeg Engine Overhaul Depot	A	490,877 25	50,163 00	436,080 21	89,256 84
	*York Arsenals Limited	G	4,349,515 05	889,818 06	1,186,259 81	
	York Arsenals Limited	G	6,527,257 74	2,747,950 71	4,007,139 83	3,628,752 50
	Canadian Pacific Railway Co.	G	1,795 25			
	Chapman and Oxley	G	41,000 00	15,726 40	38,530 11	
	Redfern Construction Co., Ltd.	G	1,089,907 70	541,819 69	1,048,568 85	
			$ 258,857,437 01	$ 85,233,300 23	$ 179,431,315 90†	

Legend—A, Aircraft; G, General Munitions; S, Shipping.

*Indicates Joint Project with United Kingdom Government. See Appendix No. 1, page K-71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

†This total is made up as follows:—

Expenditure as per allotment summary, see page K-23		177,908,056 07
Transfers from other departments, per balance sheet	10,587,526 68	
Less: shown in Schedule 2	9,064,266 85	
		1,523,259 83 *(re* John Inglis Co., Ltd.)
		$ 179,431,315 90

COMMENTS

Some agreements provide for the payment of a fee, usually a fixed amount, during the construction period as full compensation for services rendered by the company. The amounts of such fees, where applicable, are shown in brackets below:

A ($3,000).

B ($50,000). The current credit balance represents recovery of previous year's expenditure.

C Advances for capital assistance to this Company are handled through Atlas Plant Extension Limited, a government-owned Company, which acts as agent for the Department of Munitions and Supply in connection therewith. See appendix 2.

D ($125,000). The current credit balance represents recovery of previous year's expenditure.

E ($75,000). The current credit balance represents recovery of previous year's expenditure.

F ($280,000).

G ($100,000).

H This project has been cancelled: A fee of $2,000 was authorized for the work performed. The current credit balance represents recovery of previous year's expenditure.

I Construction fee authorized for 54 Coke Ovens: $175,000. The licensors are to receive payment of $118,800.

J ($8,700).

K ($101,000).

L ($25,000).

M ($80,000).

N ($6,000).

O ($99,000).

P ($120,000).

Q ($19,610).

R ($50,000). The current credit balance represents recovery of previous year's expenditure.

S ($125,000).

T The current credit balance represents proceeds from the sale of plant while the "total" credit balance indicates the liability to the United Kingdom Government for its share of the proceeds of the sale.

U ($87,390).

V ($8,000).

W ($200,000). The current credit balances (McKinnon Industries Ltd., and Thompson Products Ltd.) represent recoveries of previous year's expenditure.

X ($50,000).

Y ($25,000).

Z ($190,000).

AA ($5,000).

BB Construction fee authorized to the American Locomotive Company $150,000, U.S. Funds.

CC ($5,000).

DD (5 per cent of cost).

EE ($100,000).

FF ($20,500).

GG Estimate of construction has been reduced by $1,900,000 through cancellation of Bessemer Converter plant, originally included. Project still under construction.

HH The current credit balance represents recovery of previous year's expenditure.

GENERAL

There are a number of cases where construction of Crown plants involved extensions or alterations to contractors' existing buildings. Such changes were financed by the Government but title remained with contractors, the total estimated amount involved being $9,057,186. As the details of such expenditures become available, the relative amounts will be eliminated from the figures included in this schedule and charged to Profit and Loss account.

Schedule 4

OTHER CONTRACTORS' PLANTS

INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column).
				Fiscal Year 1942–43	To Mar. 31, 1943	
	A.M. and T. Tool and Gauge Co.	G.	12,781 77	4,739 59	7,733 59	7,733 59
	Acadia Sugar Refining Co., Ltd.	S.	15,244 64	593 28	14,001 62	13,787 89
	Accessories Manufacturers Ltd.	G.	4,531 01	4,531 01	4,531 01	4,531 01
	Aircraft Repair Limited	A.	33,850 00		33,850 00	
	Ajax-Doret Metal Products Ltd.	G.	4,390 00	3,980 26	3,980 26	3,980 26
	Alberta Foundry and Machine Co., Ltd.	G.	171,847 96	4,272 82	149,835 40	118,754 65
A	Algoma Steel Corporation Ltd.	G.	17,299,000 00	10,261,781 45	10,769,380 00	
	Aluminum Goods Limited	A.	9,240 00			
	Animal Trap Company of America	G.	39,627 00		39,627 00	
	Arrow-Hartand Hegeman (Canada) Ltd.	A.	2,000 00	2,000 00	2,000 00	1,242 00
	Atlantic Spring and Machine Co., Ltd.	S.	31,645 09	28,388 22	28,417 47	24,417 47
	L'Auto-Neige Bombardier	G.	11,990 00	3,015 44	3,015 44	2,743 64
	Babcock-Wilcox and Goldie-McCulloch Co., Ltd.	G.	42,358 00	32,383 51	34,528 96	34,528 96
	Wallace Barnes Co., Ltd.	G.	278,532 13	165,604 53	184,001 13	150,360 49
	Bata Shoe Co. of Canada Ltd.	G.	244,136 00	74,569 92	148,372 74	96,178 66
	Beatty Brothers Ltd.	G.	35,995 00	19,866 34	19,866 34	19,866 34
	Beatty Brothers Limited (Canadian Die Casters Division).	G.	17,473 80	2,398 68	2,398 68	2,398 68
	A. Belanger Ltd.	G.	49,970 00	12,218 13	12,218 13	12,218 13
	Robert Bell Engine and Thresher Co., Ltd.	G.	60,560 28	23,829 92	43,944 80	26,689 91
	Bendix-Eclipse of Canada Ltd.	G.	24,801 10			
	J. Bertram and Sons Co., Ltd. (Pratt and Whitney of Canada Division).	G.	839,967 59	362,253 40	665,730 50	623,374 80
	Bloctube Controls of Canada Ltd.	A.	105,000 00	25,540 84	54,817 39	54,817 39
	Boeing Aircraft of Canada Ltd.	A.	250,000 00	3,901 39 Cr.	231,550 94	
	*S. F. Bowser Co., Ltd.	G.	85,328 16	93,028 42	93,028 42	
	S. F. Bowser Co., Ltd.	G.	127,100 00			

Legend—A, Aircraft; G, General Munitions; S, Shipping.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K-71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 4—*Continued*

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column).
				Fiscal Year 1942-43	To Mar. 31, 1943	
	Boyle Brothers Drilling Co., Ltd.	G.	117,100 00	74,663 38	74,663 38	30,259 61
	Bristol Aircraft Products Ltd.	A.	82,500 00	82,500 00	82,500 00	
	British Aeroplane Engines Ltd.	A.	116,300 00	7,927 37	40,880 10	12,116 66
	Canada Chain and Forge Co., Ltd.	S.	50,639 34	40,072 27	49,433 28	41,861 99
	Canada Electric Castings Ltd.	G.	116,782 61	67,023 44	75,718 44	
	Canada Foundries and Forgings Ltd.	S.	602,500 00	225,140 58	568,313 40	258,891 02
	Canada Illinois Tools Ltd.	G.	122,872 50	68,564 40	82,707 08	82,707 08
	Canada Iron Foundries Ltd.	G.	61,553 17	9,811 80	22,411 80	16,749 18
	Canada Iron Foundries Ltd.	S.	170,450 00			
	Canada Metal Co., Ltd.	G.	5,000 00			
	Canada Wire and Cable Co., Ltd.	A.	79,934 56			
	Canadian Acme Screw and Gear Ltd.	G.	477,518 69	21,018 95	369,528 64	312,466 95
	Canadian Bank Note Co., Ltd.	G.	71,369 73			
	Canadian Bridge Co., Ltd.	S.	163,015 00	43,868 29	43,868 29	43,868 29
	Canadian Car and Foundry Co., Ltd.	G.	603,748 00	186,248 38	349,781 15	227,410 02
	Canadian Car and Foundry Co., Ltd.	A.	30,000 00			
	Canadian Car and Foundry Co., Ltd.	A.	1,900,000 00	901,086 28	902,700 99	902,700 99
	Canadian Car and Foundry Co., Ltd.	A.	375,000 00	93,689 85	93,689 85	93,689 85
	Canadian Car and Foundry Co., Ltd.	A.	50,000 00		49,257 44	20,837 13
	Canadian Car and Foundry Co., Ltd.	A.	2,031,632 46	690,257 19	1,682,020 78	90,465 21
	Canadian Car and Foundry Co., Ltd.	A.	368,440 00	129,546 89	209,548 98	17,430 14
	Canadian Car and Foundry Co., Ltd.	S.	477,790 00			
	*Canadian Elevator Equipment Co., Ltd.	G.	61,887 14	5,118 93	26,194 11	
	Canadian Elevator Equipment Co., Ltd.	G.	211,323 60	36,789 17	187,955 48	170,660 19
	Canadian Furnace Ltd.	G.	350,000 00	35,614 77	350,000 00	
	Canadian General Electric Co., Ltd.	G.	80,421 60			
	Canadian General Electric Co., Ltd.	A.	33,468 00	33,468 00	33,468 00	
	Canadian Kodak Sales Ltd.	G.	82,474 28	40,167 49	40,167 49	25,179 19
	Canadian Locomotive Co., Ltd.	G.	341,800 00	206,103 56	228,900 10	206,104 30
	Canadian Marconi Company	G.	85,000 00	12,900 18	12,900 18	12,900 18
	Canadian National Railway Co.	G.	84,390 68	21,681 23	41,283 00	21,681 23
	*Canadian Pacific Railway Co.	G.	2,249,800 14	804,034 25	1,744,918 20	
*	Canadian Locomotive Co., Ltd.	G.	166,000 00	124,562 31	174,185 66	
*	Clyde Aircraft Manufacturing Co., Ltd.	G.	18,578 68			
*	Farand and Delorme, Division of United Steel Corporation Ltd.	G.	429,177 96	275,604 08	351,634 40	
*	Hamilton Gear and Machine Co., Ltd.	G.	703,322 67	260,331 42	595,992 69	

* International Harvester Co. of Canada Ltd.	G.	30,000 00	5,565 19	21,092 60		
* Montreal Locomotive Works Ltd.	G.	251,653 67	33,870 50	192,895 14		
* Turnbull Elevator Co., Ltd.	G.	387,875 16	198,118 11	349,197 00		
* Waterous Ltd.	G.	278,619 63	109,714 39	198,027 06		
Canadian Pacific Railway Co.	S.	298,394 72	98,172 95	98,172 95	98,172 95	
Canadian Steatite Co. Ltd.	G.	124,361 14	18,315 74	18,315 74	18,315 74	
Canadian Sumner Iron Works Ltd.	G.	45,000 00	22,341 21	40,227 75	40,227 75	
Canadian Sumner Iron Works Ltd.	S.	50,300 00				
Canadian Vickers Ltd.	A.	875,000 00	754,684 88	764,335 02	9,650 14	
Canadian Vickers Ltd.	A.	363,000 00	117,967 67	187,017 50	180,701 82	
Canadian Vickers Ltd.	A.	181,200 00	67,653 74	160,686 31	158,995 85	
Canadian Vickers Ltd.	A.	294,532 24	27,366 84	280,709 25	45,580 30	
Canadian Vickers Ltd.	S.	40,654 51	9,109 79	30,565 05	30,565 05	
Canadian Westinghouse Co., Ltd.	A.	270,000 00				
L. H. Cann	S.	55,811 76	896 14	49,505 79	49,505 79	
Capital Account—Suspense Fund	G.	1,000,000 00				
Chrysler Corporation of Canada Ltd.	G.	1,091,077 83	378,154 79	751,630 41	456,797 06	
Galt Metal Industries Ltd.	G.	31,872 00				
Coates Ltd.	A.	95,500 00	28,918 82	71,204 90	9,809 41	
Cockshutt Plow Co., Ltd.	A.	894,600 00	142,731 31	215,728 45	35,221 11	
Wm. Collings and Sons Ltd.	S.	5,240 00		4,554 72	4,554 72	
Corman Engineering Co., Ltd.	G.	26,865 63	13,798 59	25,173 22	25,173 22	
W. F. Craig Machines Ltd.	G.	9,192 00	9,180 47	9,180 47	9,180 47	
Crane Ltd.	G.	39,519 00	21,755 49	21,755 49	21,755 49	
Crane Ltd. (Joliette Steel Ltd.)	S.	9,530 00				
Creighton and Smith Motors	G.	43,240 00	399 38	41,969 38	31,464 50	
Cresswell-Pomeroy Ltd.	A.	38,179 93				
Darling Brothers Ltd.	S.	170,510 20	59,764 27	145,899 28	102,032 62	
Davie Shipbuilding and Repairing Co. Ltd.	S.	1,967,835 00	1,515,738 72	1,584,438 67	16,375 25	
Defence Industries Ltd.	G.	14,571 65		14,571 65		
Dominion Bridge Co., Ltd.	G.	268,363 94	194,872 68	208,933 20	35,426 66	
Dominion Bridge Co., Ltd.	S.	977,429 00	424,215 56	617,665 47	416,480 06	
Dominion Electric Protection Co.	A.	105,543 44	84,171 28	84,171 28	5,627 84	
Dominion Electrohome Industries Ltd.	G.	45,000 00	395 09	30,634 53	30,634 53	
Dominion Engineering Works Ltd.	G.	1,494,796 20	258,149 64	1,164,192 13	1,014,137 63	
Dominion Rubber Co., Ltd.	G.	561,890 44	169,004 43	416,447 92		
Dominion Steel and Coal Corporation Ltd.	G.	2,427,000 00	2,202,516 14	2,202,516 14		
Dominion Twist Drill Ltd.	G.	229,585 00	115,155 56	137,924 43	114,467 38	
F. X. Drolet Company	G.	6,192 48	4,953 98	4,953 98		
Dunlop Tire and Rubber Goods Co., Ltd.	G.	221,870 92	20,658 55	180,862 20		

Legend—A. Aircraft; G. General Munitions; S. Shipping.

* Indicates Joint Project with United Kingdom Government. See Appendix No. 1, page K—71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 4—*Continued*

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column).
				Fiscal Year 1942–43	To Mar. 31, 1943	
	Dunlop Tire and Rubber Goods Co., Ltd.	A	104,000 00	25,706 49	102,655 24	
	Duplate Tool and Die Ltd.	G	38,232 00	.....	36,684 63	36,684 63
	Eastern Woodworkers	S	29,400 00	.....	.....	
	Easy Washing Machine Co., Ltd.	A	9,154 35	9,154 35	9,154 35	8,901 97
	Eaton-Wilcox-Rich Ltd.	G	47,241 48	38,908 55	38,908 55	38,908 55
	Engineering Products of Canada Ltd.	G	215,566 66	165,901 06	172,108 08	84,901 90
	Fairchild Aircraft Ltd.	A	2,774,232 34	373,112 51	2,258,185 43	570,602 76
	Fairchild Aircraft Ltd.	A	2,107,568 05	912,185 76	912,185 76	35,260 09
	Federal Foundries and Steel Ltd.	G	116,700 00	.....	.....	
	Firestone Tire and Rubber Co. of Canada Ltd.	G	241,384 60	43,909 92	186,139 16	
	Flexible Shaft Co., Ltd.	G	34,259 00	24,834 30	24,834 30	
	Ford Motor Co. of Canada Ltd.	G	6,950,200 18	812,300 64	5,052,380 08	190,327 89
	Canadian Acme Screw and Gear Ltd.	G	191,725 00	15,494 95	184,800 91	
	Canadian Bridge Co., Ltd.	G	580,470 65	133,307 26	354,003 77	
	International Harvester Co. of Canada Ltd.	G	971,800 55	189,534 24	540,788 67	76,411 40
	Kelsey Wheel Co., Ltd.	G	172,500 00	.....	169,623 32	
	McKinnon Industries Ltd.	G	16,174 38	.....	16,104 38	
	Shurly-Dietrich-Atkins Co., Ltd.	G	174,689 08	.....	174,689 08	
	Ford Motor Co. of Canada Ltd.	A	265,000 00	145,691 25	145,691 25	128,286 60
	Foundation Maritime Ltd.	S	10,550 00	.....	.....	
	Frost and Wood Co., Ltd.	G	307,734 38	61,649 27	239,622 17	91,812 77
	Galt Art Metal Co., Ltd.	G	2,000 00	1,056 44	1,056 44	
	General Motors of Canada Ltd.	G	4,509,750 38	1,949,748 68	3,612,821 20	783,034 84
	General Motors of Canada Ltd.	A	237,334 19	1,917 00	1,917 00	1,917 00
	General Motors Products of Canada Ltd.	G	120,000 00	.....	111,252 75	
	B. F. Goodrich Rubber Co. of Canada Ltd.	G	79,760 61	38,743 03	74,950 15	
	Goodyear Tire and Rubber Co. of Canada Ltd.	G	1,176,351 15	167,397 61	784,327 87	
	J. A. Gosselin Co., Ltd.	S	50,000 00	32,520 79	32,520 79	32,520 79
	Gutta Percha and Rubber Ltd.	G	82,891 67	37,026 41	67,326 41	
	Hafer Machine Co. Ltd.	G	43,415 00	5,753 36	38,375 34	38,375 34
	Hale Brothers Ltd.	G	3,268 00	.....	.....	
	Hall Machinery Company	G	52,465 27	8,018 79	39,743 75	33,243 75
	Halifax Shipyards Ltd.	S	513,999 35	226,806 53	363,079 58	363,079 58

Halifax Shipyards Ltd.	S.	562,676 93	186,408 91	312,057 05	309,332 32
Hamilton Bridge Co., Ltd.	G.	958,847 29	421,680 20	744,209 75	223,993 67
Hamilton Gear and Machine Co.	G.	34,778 59		20,972 60	20,824 62
Hayes Manufacturing Co., Ltd.	G.	24,679 83	16,730 42	16,730 42	16,002 34
Hayes Steel Products Ltd.	G.	841,598 23	209,447 42	704,433 34	167,964 58
Hayes Steel Products Ltd.	A.	895,790 00	481,968 01	481,968 01	300,993 21
Heaps Engineering (1940) Ltd.	S.	165,560 40	36,265 47	36,265 47	36,265 47
Hillis and Sons Ltd.	S.	37,775 00	14,614 71	23,348 16	15,600 84
T. Hogan and Company	S.	4,250 00	102 92	4,082 92	4,082 92
Holman Machines Ltd.	G.	270,822 87	58,652 38	252,712 20	204,178 57
Hoover Co. Ltd.	G.	11,412 00		135 00	135 00
Houser Machine Works	G.	248,079 70	106,565 99	185,108 69	183,376 43
Hoving's Vulcanizers and Foundry Works	G.	4,400 00			
Industrial Associates (Canada) Ltd.	G.	326,298 93	252,760 66	252,760 66	152,410 66
Industrial Shipping Co. Ltd.	S.	28,000 00			
Ingersoll Machine and Tool Co., Ltd.	G.	108,757 50	94,756 17	94,756 17	54,840 78
International Harvester Co. of Canada Ltd.	G.	633,531 00	433,791 44	599,859 83	237,463 34
International Iron and Metal Co.	G.	94,343 00			
Instruments Ltd.	A.	84,349 00	56,083 24	56,083 24	51,905 50
J. D. Irving Ltd.	S.	47,600 00			
Jeffree and Jeffree Ltd.	A.	13,500 00	4,348 01	4,348 01	
Kelvinator of Canada Ltd.	G.	10,097 96	6,698 89	6,698 89	
Wm. Kennedy and Sons Ltd.	S.	1,499,521 20	437,556 05	1,269,732 36	98,602 53
J. Kovinsky and Sons Ltd.	G.	11,851 63			
Laurentian Air Services Ltd.	A.	1,500 00	916 49	916 49	
Lawson Motors Ltd.	G.	31,706 00	12,571 53	12,571 53	4,249 60
Leeds Steel Products Ltd.	G.	122,956 33	69,493 43	77,819 08	77,819 08
Letson and Burpee Ltd.	S.	34,350 00			
M. and C. Aviation Ltd.	A.	209,875 68	36,580 81	135,202 07	15,008 55
MacDonald Brothers Aircraft Ltd.	A.	150,000 00	991 37 Cr.	95,994 59	
MacDonald Brothers Aircraft Ltd.	A.	357,636 35	171,989 68	299,849 23	21,986 81
Machine Works Ltd.	G.	4,423 00		4,300 69	4,300 69
Manitoba Rolling Mills Co., Ltd.	G.	9,772 00			
Marelco Ltd.	S.	21,400 00	552 50	552 50	552 50
Margaree Steamship Co., Ltd.	S.	27,520 96	1,586 56	21,840 72	21,840 72
Massey-Harris Co., Ltd.	G.	609,749 50	410,654 08	423,465 58	223,465 58
Massey-Harris Co., Ltd.	G.	367,891 00	27,912 28	104,507 92	76,708 07
Massey-Harris Co., Ltd.	G.	22,007 00	15,993 82	15,993 82	9,306 98
Massey-Harris Co., Ltd.	A.	358,200 00	18,943 87	211,804 78	
McDonell Metal Manufacturing Co. Ltd.	G.	68,500 00	18,416 40	31,126 84	27,510 35
McKinnon Industries Ltd.	G.	1,472,595 14	117,175 65	1,201,198 93	682,281 97
John Meed and Son.	G.	23,000 00	1,535 41	22,251 21	18,381 71

Legend—A. Aircraft; G. General Munitions; S. Shipping.

*Indicates Joint Project with United Kingdom Government. See Appendix No. 1, page K—71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 4—*Continued*

Ref. No.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column).
				Fiscal Year 1942–43	To March 31, 1943	
	Mersey Paper Co., Ltd.	S.	63,569 00	8,452 27	23,833 05	23,833 05
	Midland Shipyards Ltd.	S.	65,725 00	42,068 16	42,068 16	
	Mid-West Aircraft Ltd.	A.	32,900 00	16,430 34	22,462 96	6,032 62
	*Robert Mitchell Co., Ltd.	G.	906,758 54	64,988 14	592,086 85	
	Robert Mitchell Co., Ltd.	G.	14,594 00			
	Modern Containers Ltd.	G.	49,097 75	34,020 58	34,020 58	34,020 58
	Modern Tool Works Ltd.	G.	374,324 66	60,309 49	329,077 07	329,077 07
	Moffats Ltd.	G.	149,720 00	107,044 24	135,652 23	69,929 66
	Montreal Construction Supply and Equipment Ltd.	G.	369,663 27	186,739 87	186,739 87	186,739 87
	Mueller Ltd.	G.	40,249 30	19,628 69	24,503 77	20,045 42
	Mulcott Co.	S.	22,940 00			
	R. Musgrave and Sons Ltd.	S.	19,000 00	13,012 47	13,012 47	13,012 47
	National Steel Car Corporation, Ltd.	G.	224,144 00	154,766 23	154,766 23	
	National Steel Car Corporation, Ltd. (See Victory Aircraft Ltd.)	A.		712,189 33 Cr.		
	Neon Products of Western Canada Ltd.	G.	51,825 42	12,395 68	12,395 68	12,395 68
	Neon Products of Western Canada Ltd.	S.	166,216 63	87,153 87	87,153 87	87,153 87
	Neptune Meters Ltd.	G.	64,281 86	62,876 30	62,876 30	62,390 95
	Northern Electric Co., Ltd.	G.	2,192,351 00	686,311 18	1,461,350 89	730,017 06
B	Northern Electric Co., Ltd.	A.	50,000 00			
	Northern Engineering and Supply Co., Ltd.	G.	4,220 00	4,220 00	4,220 00	
	Northern Machine Works	G.	41,842 00	35,406 93	39,843 10	39,843 10
	Northern Tool and Gauge Ltd.	G.	249,888 07	109,669 21	222,668 05	213,892 67
	Ontario Research Foundation	G.	67,197 00	24,945 39	55,626 82	55,626 82
	Orillia Water Light and Power Commission	G.	30,000 00			
	Ottawa Car and Aircraft Ltd.	A.	646,600 00	69,689 80	458,294 31	68,337 89
	Ottawa Car and Aircraft Ltd.	A.	77,882 40	31,446 29	31,446 29	31,446 29
	Ottawa Car and Aircraft Ltd.	S.	16,200 00			
	Ottawa Gauge and Instrument Co., Ltd.	G.	204,690 54	100,478 42	133,290 76	128,353 96
	Outboard Marine and Manufacturing Co. of Canada Ltd.	G.	24,250 00	1,679 53	22,450 98	22,181 48
	Parmenter and Bulloch Co., Ltd.	G.	43,612 00	24,234 21	24,234 21	15,657 24
	Patterson Motors Ltd.	G.	28,352 28			
	Peacock Brothers Ltd.	G.	424,254 93	68,532 42	320,767 46	316,964 94

Peerless Engineering Ltd.	G.	148,401 80	61,477 63	61,477 63	61,477 63
Pictou Foundry and Machine Co., Ltd.	S.	1,610 00	1,610 00	1,610 00	1,610 00
Thos. Pocklington Co.	G.	40,271 36	23,958 44	37,142 68	34,497 03
Powles Engineering Co.	G.	6,637 50		6,637 50	6,637 50
Precision Tool Works Ltd.	G.	199,000 00	150,741 07	150,741 07	123,773 28
Pressure Castings of Canada Ltd.	G.	38,009 81	30,654 31	30,654 31	18,203 58
Pritchard-Andrews Co. of Ottawa Ltd.	G.	6,915 06			
Progressive Engineering Works Ltd.	S.	16,210 00			
Purdy Brothers Ltd.	S.	47,122 06	15,008 87	15,008 87	15,008 87
Pushie's Machine Shop	S.	42,575 25	28,735 29	28,735 29	28,735 29
R.C.A. Victor Co., Ltd.	G.	296,902 60			
R.C.A. Victor Co., Ltd.	A.	105,000 00	31,500 00	31,500 00	
Radio Valve Co. of Canada Ltd.	G.	423,957 00			
Geo. W. Reed and Co. Ltd.	A.	11,435 67	7,176 48	11,435 67	9,181 48
Regina Industries Ltd.	G.	4,031,177 21	676,613 10	2,557,819 90	1,070,898 57
Reliance Aircraft and Tool Co., Ltd.	A.	63,900 00	11,300 91	63,279 83	63,279 83
Reliance Gear Works Ltd.	G.	30,000 00		27,260 14	
Richardson Road Machinery Co., Ltd.	G.	45,164 00	10,734 55	42,511 48	18,795 39
Robb Engineering Works Ltd.	S.	61,000 00	3,819 85 Cr.	17,863 45	17,863 45
Rogers-Majestic (1941) Ltd.	G.	45,717 97			
S. and S. Aircraft Ltd.	A.	152,272 59	64,400 70	140,715 74	7,430 94
St. John Dry Dock and Shipbuilding Co., Ltd.	S.	720,064 27	289,663 41	455,388 80	195,356 05
St. John Iron Works Ltd.	S.	60,563 72	17,358 36	51,400 70	50,192 24
St. John Machine Shop Ltd.	S.	350,000 00	181,886 93	303,506 70	303,506 70
Sangamo Co. Ltd.	G.	46,613 68			
Sawyer-Massey Ltd.	G.	439,868 56	158,689 48	158,689 48	107,376 71
Schultz Die Casting Co. of Canada Ltd.	G.	25,000 00			
Scott Tool and Machine Co.	G.	49,496 00	40,245 64	43,041 37	36,491 42
Seiberling Rubber Co. of Canada Ltd.	G.	176,996 12		140,625 91	
Service Station Equipment Co., Ltd.	G.	85,368 00	52,634 69	76,987 92	76,987 92
Shaw Tool and Machine Co., Ltd.	G.	117,169 93	54,801 02	70,609 67	70,609 67
Sherbrooke Pneumatic Tool Co., Ltd.	G.	278,244 64	180,261 98	180,261 98	65,280 72
Shurly-Dietrich-Atkins Co., Ltd.	G.	842,371 71	490,992 64	759,758 26	11,334 15
T. S. Simms and Co., Ltd.	G.	100,627 75	47,020 90	87,974 53	44,216 17
Singer Manufacturing Co.	G.	363,223 00	93,305 12	146,734 06	146,734 06
Singer Manufacturing Co.	A.	608,500 00	217,300 18	595,747 46	152,163 23
Skinner Company Ltd.	G.	62,130 55	5,668 50	7,291 88	7,291 88
Small Electric Motors (Canada) Ltd.	G.	113,389 95	14,466 50	14,466 50	14,466 50
*Sorel Industries Ltd.	G.	850,000 00		838,008 20	
Sorel Industries Ltd.	G.	9,672,720 60	1,862,055 26	7,478,143 55	2,959,929 26
Sorel Industries Ltd.	H.	120,000 00	19,301 19	118,628 74	
Standard Machine and Tool Co.	G.	634,844 50	188,050 52	320,074 28	320,074 28
Stanley Precision Instruments Ltd.	A.	100,138 74	97,544 48	100,138 74	69,954 45

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K—71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

Schedule 4—*Concluded*

Ref.	Item of Fixed Investment	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To Mar. 31, 1943	
	Steel Company of Canada Ltd.	G	2,087 51			
	Superior Steel Corporation	G	35,000 00		26,273 70	
	Sutton-Horsley Co., Ltd.	G	15,500 00		15,245 19	
	Sutton-Horsley Co., Ltd.	A	100,387 00	40,769 34	40,769 34	17,269 34
	J. A. M. Taylor Tool Co., Ltd.	G	33,953 75	1,296 30	1,296 30	736 35
	J. A. M. Taylor Tool Co., Ltd.	A	9,935 00	423 99 Cr.	9,113 21	9,113 21
	Thompson Brothers Machinery Co. Ltd.	S	126,454 55	50,496 30	61,247 55	60,771 99
	Thompson Products Ltd.	G	1,936,388 98	676,101 33	1,117,145 84	879,956 61
	Trans-Canada Airlines Ltd.	A	27,500 00	7,834 94	20,127 45	
	Trans-Canada Airlines Ltd.	A	10,000 00	5,378 20	5,378 20	
	Trans-Canada Airlines Ltd.	A	305,000 00	108,258 12	229,004 35	195 01
	Trenton Industries Ltd.	G	1,850 10			
	Trenton Steel Works Ltd.	G	108,840 00	9,502 25	9,502 25	9,502 25
	Truscon Steel Co. of Canada Ltd.	G	114,527 00			
	United Shoe Machinery Co. of Canada Ltd.	G	11,204 05	1,843 95	9,081 84	9,081 84
	United Shoe Machinery Co. of Canada Ltd.	A	112,000 00	14,657 26	102,487 37	100,532 67
	Valois and Valois Ltd.	G	93,087 50	41,831 83	67,305 42	67,305 42
	Vancouver Engineering Works Ltd.	G	30,072 00	13,014 37	28,865 05	28,865 05
	Vancouver Engineering Works Ltd.	S	137,400 00	31,332 24	31,332 24	
	Viceroy Manufacturing Co., Ltd.	G	31,769 48	18,555 26	29,770 37	29,770 37
	Viceroy Manufacturing Co., Ltd.	A	18,000 00	12,022 97	12,022 97	12,022 97
	Vilas Enamel Products Ltd.	G	70,884 00	24,579 71	24,579 71	
	Vulcan Iron Works Ltd.	G	15,000 00		15,000 00	
	Wallaceburg Brass Ltd.	G	72,394 00	21,055 28	34,009 02	34,009 02
	Waterous Ltd.	G	108,449 08	19,016 75	106,536 84	81,037 31
	Waterous Ltd.	S	62,200 00	13,863 24	13,863 24	
	Weatherhead Co. of Canada Ltd.	G	43,423 69	10,852 08	43,188 00	41,770 30
	Weatherhead Co. of Canada Ltd.	A	185,000 00	133,886 13	153,772 63	153,772 63
	Webb and Gifford Ltd.	S	52,300 00			
	Western Clock Co., Ltd.	G	47,381 00	20,521 74	41,300 45	27,059 42
	White Canadian Aircraft Ltd.	A	53,135 71	34,378 70	53,135 71	
	Whitehall Machine and Tools Ltd.	G	145,238 00	71,292 11	118,403 34	118,403 34
	A.C. Wickman (Canada) Ltd.	G	138,784 00	89,830 16	93,235 21	93,235 21
	Wilkening Manufacturing Co. (Canada) Ltd.	G	100,582 10	5,702 98	5,702 98	5,702 98

J. Fred Williamson Ltd.	S.	5,072 00	167 75	4,126 75	4,100 00
Wright Industries Ltd.	G.	46,507 50	15,017 99	45,993 93	45,993 93
Yarrows Ltd.	S.	694,000 00	579,931 51	579,931 51	54,093 07
Duty, Taxes, Transportation Charges and Removal Costs on Tire-building Machinery Transferred from United States	G.	75,000 00	44,164 70	44,164 70	
Fire Protection (Various Aircraft Plants)	A.	574,692 16	385,546 10	449,197 09	
Tooling Costs (Miscellaneous Plants)	A.	990,615 00	145,576 10	605,551 49	
		$ 116,220,966 58	$ 40,953,144 33	$ 78,745,572 46	

Legend—A, Aircraft; G, General Munitions; H, Housing; S, Shipping.

* Indicates joint project with United Kingdom Government. See Appendix No. 1, page K—71.

NOTE: Firms, the names of which are inset, are suppliers of components for main plants underneath which they are listed.

COMMENTS

A Under authority of P.C. 5279, dated July 2, 1943, title to that part of the plant which is not integrated in the Company's plant and is susceptible of segregation therefrom shall remain in the Government and upon the expiration of 5 years after the cessation of hostilities (being the term of the present operating contract) the Government will either lease the said plant to the Company upon terms to be agreed upon, or will enter into a mutually satisfactory agreement with respect to the maintenance thereof.

B A fee of $19,080 has been authorized under this contract, to cover services and expenses not included in direct cost of plant extension for the manufacture of fire control units. A fee of 5 per cent profit has been authorized on the cost of the plant equipment made by the Company to produce Wireless Sets No. 19.

GENERAL

In a number of instances, title to the assets provided by capital assistance remains with the contractor, usually where the expenditures cover extensions to building or other immovables. The estimated amount involved is $1,465,533.94, and when the details of actual expenditures become available, same will be eliminated from this schedule and charged to Profit and Loss account.

Schedule 5

MISCELLANEOUS PROPERTY ACQUIRED

INVESTMENT IN PLANT AND EQUIPMENT

Ref.	Item of Fixed Asset	General Program	Estimated Cost	Expenditures		Payments to Citadel Merchandising Co., Ltd., for purchase of machinery (included in previous column)
				Fiscal Year 1942-43	To Mar. 31, 1943	
A	Airport Runways	A	102,500 00	58,074 27	58,074 27	
B	Coal Handling Bridge	S	260,000 00	13,602 23	143,943 84	
C	Clamshell Crane	S	60,000 00	50,937 32	50,937 32	
D	Construction of Extension to Airport	A	895,100 00	65,815 26	65,815 26	
E	Conversion of Dredge to Oil Tanker	S	425,000 00	128,515 17	128,515 17	
F	Extension to Public Wharf	S	29,500 00	27,457 48	27,457 48	
G	Fitting Out Berth (Cargo Vessels)	S	388,300 00	160,813 32	160,813 32	
H	Fitting Out Berth (Naval Vessels)	S	928,300 00	348,005 88	348,005 88	21,907 15
I	Land	M	2,985,321 32	1,243,479 74	2,776,829 15	
J	Lay-to Wharf	S	328,962 07	299,414 14	299,414 14	
K	Motor Boat	S	7,215 00		7,215 00	
L	Motor Trucks	G	8,967 88		8,849 88	
M	Pier No. 7	S	100,000 00	37,130 55	37,930 55	
N	Pile Berth	S	86,936 24	32,265 88	69,074 96	
O	Purchase of Ferry Boat	S	274,000 00	269,198 04	269,198 04	
P	Radio Interference Testing Building	M	10,000 00	8,018 59	8,018 59	
Q	Rhodes Curry Wharf	S	100,000 00	82,512 85	82,512 85	
R	Runways and Purchase of Land for Airport	A	398,200 00	144,486 90	144,486 90	
S	Scrap Crushers	G	16,000 00	8,821 47	8,821 47	7,854 10
T	Semi-tidal Graving Dock	S	1,166,873 00	382,636 81	1,037,728 36	
U	Ship Repairs—Extension to Wharf	S	193,141 68	2,408 20	32,029 10	
V	Ship Repair Plant	S	335,535 80	54,281 74	214,627 63	116,509 81
W	Snow Blower Equipment	A	95,257 16	17,545 49	73,602 65	
X	Sound Projection Equipment	M	18,000 00	8,525 48	8,525 48	
Y	Tank Cars	G	2,098,922 12	135,135 15	1,005,350 55	
Z	Tarpaulins	G	29,190 18	16,064 50	16,064 50	
AA	To increase capacity of crane	S	4,324 99		4,324 99	
BB	Unloading Pier	S	290,000 00	274,294 37	274,294 37	
	Estimated Requirements covering projects for which no expenditures were made		1,491,500 00			
			$ 13,127,067 44	$ 3,869,440 83	$ 7,362,461 70	

Legend—A, Aircraft; G, General Munitions; M, Miscellaneous; S, Shipping.

COMMENTS

A Airport Runways: development of runways and construction of taxi-way.

B Coal Handling Bridge: removal and re-erection of coal handling bridge complete with equipment; Dominion Coal Co., Ltd. to pay 10 cents per ton for each ton of coal discharged by the bridge from car or vessel, until such time as His Majesty has been reimbursed the costs of dismantling, transportation and re-erection of the bridge. The Company agrees to purchase the bridge from His Majesty at the cessation of hostilities, for the sum of $100,000. However, if at the date of purchase of the bridge the Company has not reimbursed His Majesty the total costs of dismantling, transportation and re-erection, the Company is not to be obliged to pay any balance then remaining unpaid.

C Clamshell Crane: for bunkering of vessels in the facilities of the National Harbours Board.

D Construction of Extension to Airport: facilities required in connection with the production of aircraft.

E Conversion of Dredge to Oil Tanker: dredge taken over from Department of Public Works and made suitable for carrying fuel oil.

F Extension to Public Wharf: dredging and extension of wharf.

G Fitting Out Berth: purchase of land, construction of quay wall, and engineering services in connection with a cargo vessel project.

H Fitting Out Berth: construction, purchase of machinery and equipment, engineering, inspection and administration costs of fitting out yard for naval vessels.

I Land: to be owned by the Dominion Government, for munitions and explosives plants.

J Lay-to Wharf: construction of wharf, dredging of berth, and providing of pipe-line for fuelling ships.

M Pier No. 7: construction of berth for ship repairs.

N Pile Berth: construction of 400′ timber pile-work pier wharf.

O Purchase of Ferry Boat: purchase and reconditioning of ferry boat required to transport workers engaged on shipbuilding programs.

P Radio Interference Testing Building: for testing of radio equipment after installation on armoured units.

Q Rhodes Curry Wharf: construction of extension to wharf.

R Runways and Purchase of Land for Airport: construction of runways and taxi-strip, also provision of land for parking areas.

S Scrap Crushers: procured to facilitate disposal of scrap in various plants engaged in war production.

T Semi-tidal Graving Dock: construction of extension to dock required for fitting-out berth.

U Ship Repairs: construction of extension to wharf.

V Ship Repair Plant: building and the necessary machinery and equipment required for ship repairs.

W Snow Blower Equipment: required for clearing off flying fields at aircraft overhaul plants.

X Sound Projection Equipment: for educational purposes re personnel of aircraft manufacturing and overhaul plants.

Y Tank Cars: for transportation of supplies.

Z Tarpaulins: to cover tires and other material stored in the open.

BB Unloading Pier: to improve shipping facilities between ports and reduce rail transportation costs

Schedule 6

ACQUISITION OF UNITED KINGDOM ASSETS

INVESTMENT IN PLANT AND EQUIPMENT

Advance by Government of Canada on account of expenditures in Canada by United Kingdom Government to March 31, 1943 ..... $200,000,000 00

COMMENTS

The acquisition of these investments by Canada includes also the assumption of certain liabilities of the United Kingdom Government in connection with uncompleted projects and undertakings at March 31. The statement of claim indicates that the total liability in this connection is $31,686,301.36, and authority to assume these obligations is contained in P.C. 2644, April 1, 1943.

Summary of claim submitted on United Kingdom Government account follows:

Capital Investment of United Kingdom Government
In Plant and Equipment

(As at March 31, 1943)

Investment in United Kingdom Assets, title to which is to be acquired by the Canadian Government.		
Disbursements to date		211,536,003 50
Deduct:		
Expenditures for fixed assets, title to which vests in Contractors	5,026,277 10	
Losses, cancellations, and unrecoverables	150,020 41	
		5,176,297 51
Balance due United Kingdom Government		$206,359,705 99
Calculation of amount of liability to be assumed by the Canadian Government, to complete United Kingdom undertakings (subject to additional duties and taxes where applicable).		
United Kingdom Commitments		245,671,446 86
Less: United Kingdom disbursements to date	211,536,003 50	
Deduct: Disbursements in excess of authorization	512,830 72	
	211,023,172 78	
Add: Duties and taxes paid by Canada direct or by way of refunds under P.C. 1/2540 on contracts where commitment is inclusive of Sales Tax and Duty	2,961,972 72	
		213,985,145 50
Liability to be assumed by the Canadian Government		$ 31,686,301 36

Schedule 7

LOANS AND ADVANCES

(MISCELLANEOUS CURRENT ACCOUNTS)

	Balance Mar. 31, 1942	Transactions (Net) 1942–43	Balance Mar. 31, 1943
A i Government-owned Companies—			
Atlas Plant Extension Ltd.	6,533,483 04	690,454 97	7,223,938 01
Fairmont Company Limited	11,955,394 73	5,655,394 73 Cr.	6,300,000 00
Melbourne Merchandising Ltd.	5,531,319 10	17,765,609 52	23,296,928 62
Plateau Company Ltd.	957,729 86	1,042,270 14	2,000,000 00
Research Enterprises Ltd.	285,000 00	285,000 00 Cr.	
	25,262,926 73	*13,557,939 90*	*38,820,866 63*
A ii Other Contractors—			
Algoma Steel Corporation, Ltd.	4,000,000 00	.....	4,000,000 00
John Bertram & Sons Co., Ltd.	311,723 41	311,723 41 Cr.	
Dominion Steel & Coal Corp., Ltd.	1,576,967 74	1,908,393 04	3,485,360 78
English Electric Co. of Canada Ltd.	776,700 00	169,800 84 Cr.	606,899 16
Marine Industries Ltd.	.....	1,100,000 00	1,100,000 00
Steel Co. of Canada Ltd.	2,545,000 00	1,259,000 00 Cr.	1,286,000 00
Union Drawn Steel Co. Ltd.	.....	552,252 00	552,252 00
A. C. Wickman (Canada) Ltd.	75,000 00	75,000 00 Cr.	
Chemical 42-17—Grade Z	.....	1,894,942 50	1,894,942 50
	9,285,391 15	*3,640,063 29*	*12,925,454 44*
Total A	34,548,317 88	17,198,003 19	51,746,321 07
B War Supplies Ltd.	36,514,002 66 Cr.	119,556,207 50	83,042,204 84
Grand Total	$ 1,965,684 78 Cr.	$136,754,210 69	$134,788,525 91

COMMENTS

A i Government-owned Companies—

Atlas Plant Extension Limited:

This company acts as agent of the Department and makes loans to Atlas Steels Ltd. (Contractor) for two purposes: (1) plant extension; and (2) working capital. The plant extension loan is interest free; while the working capital loan bears interest at 4 per cent per annum. Additional interest may be collected in certain circumstances. The plant extension loan will be liquidated within a maximum period of five years. Annual instalments are made, the amounts of which depend on operating results. The working capital loan is to be repaid within one year after cessation of hostilities or termination of agreement.

Fairmont Company Limited,

Melbourne Merchandising Limited,

Plateau Company Limited:

The advances to the above companies are provided for the purchase, storage and disposal of various commodities. The administration and handling expenses of the respective companies are absorbed in sales. There is no charge for interest on such advances.

A ii Other Contractors—

Algoma Steel Corporation, Limited:

This loan is to be repaid by January 1, 1962. Annual instalments are to be made, the amounts of which are based on operating results. Extra payments may be made if desired.

John Bertram and Sons Company, Limited:

This loan was repaid during the current year.

Dominion Steel and Coal Corporation, Limited:

This loan is to be repaid by November 30, 1952. The company is to make quarterly instalments commencing November 30, 1942. Interest at 5 per cent per annum is assessed on arrears. No payments were received to the close of 1942-43.

English Electric Co. of Canada, Limited:

This loan is to be repaid by April 1, 1946. Annual instalments of 25 per cent of the loan are to be made. Interest at 6 per cent per annum is assessed on arrears.

Marine Industries Limited:

This loan is to be repaid in annual instalments, the amounts of which are based on operating results. If not fully repaid within six months after cessation of hostilities, there is provision for adjustment.

Steel Company of Canada Limited:

This loan is to be repaid by December 31, 1943. Annual instalments are to be made based on percentages of the loan. If it is not fully repaid when hostilities cease, there is provision for adjustment.

Union Drawn Steel Company Limited:

This loan is to be repaid on the basis of a fixed amount per ton of cold drawn steel produced, commencing January 1, 1942. If it is not fully refunded when hostilities cease, there is provision for adjustment.

A. C. Wickman (Canada) Limited:

This loan was repaid during the year.

B This account is in connection with the procurement of supplies for the United States Government in accordance with the terms of the Hyde Park Agreement.

Schedule 8

INVESTMENT IN PRODUCTION ASSETS

	Fiscal Year 1942-43	To Mar. 31, 1943
Munitions Production Revolving Fund	90,000,000 00	151,700,748 41
General (Munitions) Revolving Fund	10,000,000 00	33,890,607 41
Aircraft Production Revolving Fund	25,000,000 00	36,517,940 72
Ship Production Revolving Fund	100,000,000 00	133,571,834 04
Miscellaneous Stores Revolving Fund	20,000,000 00	25,764,488 02
	$245,000,000 00	$381,445,618 60

COMMENTS

Details of expenditure from the various funds listed above and cash balances are given under Trust and Special Accounts, commencing on page K—57.

Schedule 9

MISCELLANEOUS INCOME

	Fiscal Year 1942-43	To Mar. 31, 1943
Ordinary Revenue	$7,840,196 59	$7,843,388 63

COMMENTS

For current details, see Revenues Section hereof.

Schedule 10

UNALLOCATED PRODUCTION REFUNDS

	Fiscal Year 1942-43	To Mar. 31, 1943
Special Receipts	3,519,731 24	4,539,033 00
Less: Refund of previous years' expenditure applied against Departmental Administration	173.961 17	235.292 23
	$3,345,770 07	$4,303,740 77

COMMENTS

For current details, see Revenues Section hereof.

Schedule 11

MINISTER'S SALARY, COAL SUBSIDIES, ETC.

	Fiscal Year 1942-43	To Mar. 31, 1943
Salary and Motor Car Allowance of Minister	12,000 00	33,114 19
Coal Subsidies	4,965,434 53	4,965,434 53
	$4,977,434 53	$4,998,548 72

COMMENTS

For current details, see Expenditures Section hereof.

Schedule 12

DEPARTMENTAL ADMINISTRATION

	Fiscal Year 1942-43	To Mar. 31, 1943
Travelling Expenses and Living Allowances	1,051,140 44	1,832,091 31
Salaries	6,403,557 34	11,027,715 92
Advertising	9,463 98	25,866 23
Telephone, Telegraph and Postage	769,439 76	1,285,034 92
Printing, Stationery, Equipment and Supplies	814,732 78	1,405,751 90
Freight, Cartage and Express	32,293 34	64,282 04
Professional and Special Services	100,373 53	224,982 59
Rent, Light and Heat	48,950 74	75,136 97
Miscellaneous General	157,451 94	208.674 28
Miscellaneous Recoverable	69,661 07	70,552 16
	9,457,064 92	16,220.088 32
Less: Value of Capital Stocks, carried to Balance Sheet	254 00	585 00
	$9,456,810 92	$16,219,503 32

COMMENTS

For current details, see Expenditures Section hereof.

Schedule 13

MISCELLANEOUS WAR EXPENSES

Detail	Estimates 1942-43	Expenditures 1942-43	Expenditures To Mar. 31, 1943
Subsidies to Private Contractors—			
I Canadian Furnace Ltd.—Freight Allowance on Coke	425,000 00	49,374 49	49,374 49
II Removal of Tracks at Dominion Foundries & Steel Ltd	168,262 98	146,667 85	146,667 85
III Dominion Steel & Coal Corp., Ltd.—Increased Freighting Costs	4,294,203 00	3,645,926 50	3,645,926 50
IV Repurchases of Tires—Allowances to Tire Manufacturers for return of tires	100,000 00	15,864 96	15,864 96
	4,987,465 98	*3,857,833 80*	*3,857,833 80*
Donations to Others—			
I Board of Trustees, School at Nobel, Ontario	20,000 00	20,000 00	20,000 00
II Relocation of Roadway—Province of Quebec			6,250 00
III City of Longueuil—Water Supply	242,000 00	172,901 46	172,901 46
IV Converting Hotel into Staff House for Munitions Workers			22,790 88
V Renovating Building to Provide Office Accommodation	8,000 00	7,957 00	7,957 00
VI Town of Cap de la Madeleine, Que.—Water Supply	16,465 00	15,838 47	15,838 47
VII Town of North Sydney, N.S.—Water Supply	3,000 00	3,000 00	3,000 00
	289,465 00	*219,696 93*	*248,737 81*
Dredging and Other Improvements to Government Facilities—			
I Rental of Dredge *Leland*			2,865 00
II Towing Charges re Dredge *Leland*			7,300 00
			10,165 00
Emergency Coal Production Board—			
Advances re Coal Production	1,250,000 00	436,940 00	436,940 00
Machinery Transfers—			
Transfer Costs of Government-owned Machinery	10,000 00	1,248 73	1,248 73
Experimental and Development Costs—			
I Aerial Map Survey for Oil Locations—Peace River District	300,000 00	65,275 30	65,275 30
II British Skilled Workmen—Expenses and Salaries re Skilled Workmen	135,837 50	129,053 91	143,216 41
III Director General Army Engineering Design—Experimental Models	751,000 00	112,299 49	112,382 14
IV Experimental Costs re National Research Council	500,000 00	81,478 27	81,478 27
V Experimental Armoured Car			16,107 42
VI Miscellaneous Experimental and Development Work	500,000 00	76,296 38	91,370 05
VII Patterns re Universal Carriers			1,853 28
VIII Experimental Costs re New Explosives			15,899 89
IX Signals Production Branch	202,000 00	35,982 71	35,982 71
X Surveys of Sites and Rock Conditions	10,000 00	7,347 18	7,347 18
XI Expenses of War Metals Advisory Committee	20,000 00	11,406 66	11,406 66
	2,418,837 50	*519,139 90*	*582,319 31*
Patent Rights and Royalties—			
Acquisition of Miscellaneous Patents	1,000,000 00	187,697 39 Cr.	178,650 91
Operation of Storage Warehouses—			
Expenses incurred in prior year for storage of Munitions (Now transferred to Production Pool)	2,000,000 00	52,400 58 Cr.	

Schedule 13—*Concluded*

Detail	Estimates 1942–43	Expenditures	
		1942–43	To Mar. 31, 1943
Protective Measures—			
Relocation of Oil Storage	85,000 00	82,148 63	82,148 63
Other Production Expenses—			
I Canadian Pacific Railway Co.—Removal and Replacement Kitsilano Bridge	26,500 00	22,737 70	22,737 70
II City of Victoria—Fire Protection at Yarrows Ltd. Shipyard	33,250 00	10,500 00	10,500 00
III Rental of Building for Aircraft Overhaul			2,100 00
IV Noorduyn Aviation Ltd.—Commission on Sale of Aircraft	43,430 39	43,430 39	43,430 39
V Miscellaneous Production Expenses	130,000 00	51,998 47	54,248 47
VI Sherbrooke Pneumatic Tool Co., Ltd.—Reconditioning of Plant and Equipment due to damage by flood	12,609 24	12,609 24	12,609 24
	245,789 63	*141,275 80*	*145,625 80*
Duty and Taxes—			
Repayment of Duties and Taxes for United Kingdom Government Account	15,000,000 00	5,634,847 74	8,027,014 97
Operation and Repair of Chartered Vessels—			
I. Chartering Vessels for Voyages	103,284 83	615 33	47,330 50
II. Rental of Coal Handling Barges	263,660 00	144,495 69	179,815 69
	366,944 83	*145,111 02*	*227,146 19*
War Risk Insurance—			
Payment to the Department of Finance to Insure Government Property from Losses Incurred by War	786,000 00	786,000 00	786,000 00
Publicity Campaigns—			
Various Campaigns to Increase Production, Improve Morale and Notify the Public of Various Wartime Regulations	675,750 43	388,295 18	658,961 45
Gasoline Rationing Plan—			
To Administer and Control Proper Distribution of the Gasoline Supply	1,800,000 00	938,054 63	1,086,873 31
Loss on Cancellation of Contracts—			
To reimburse Various Companies for Losses Incurred through Cancellation of Contracts	10,000 00	3,746 30	6,146 30
Capital Losses—			
Loss of Fixed Assets			8,077 88
Administration Expenses of Non-producing Government-owned Companies	4,000,000 00	3,236,562 73	5,410,982 94
Estimated Requirements covering Projects for which no Expenditures were made	928,968 35		
Totals	$ 35,854,221 72	$16,150,803 42	$21,754,873 03

Schedule 14

BANK LOANS GUARANTEED AT MARCH 31, 1943

Company	Authority	Maximum Amount (plus interest)	Amount Outstanding Mar. 31, 1943
Brown Boggs Foundry and Machine Co., Ltd.	P.C. 7497, Dec. 19/40	65,000 00	20,606 86
Clyde Aircraft Mfg. Co., Ltd.	P.C. 9653, Dec. 9/41	200,000 00	200,000 00
Fairmont Company Limited	P.C. 2189, May 24/40	1,250,000 00	
Golden Manitou Mines Ltd.	P.C. 9942, Dec. 23/41	375,000 00	375,000 00
Marelco Limited	P.C. 324, Jan. 19/43	100,000 00	35,500 00
Noorduyn Aviation Limited	P.C. 6303, Aug. 15/41	2,000,000 00	1,000,000 00
White Canadian Aircraft Ltd.	P.C. 5807, July 29/41	85,000 00	20,000 00
A. C. Wickman (Canada) Ltd.	P.C. 9005, Oct. 1/42	255,000 00	203,297 00
		$ 4,330,000 00	$ 1,854,403 86

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A Advances to Commodity Corporations and Other Companies	34,548,317 88	36,841,826 48	54,039,829 67	51,746,321 07
B War Supplies Limited	36,514,002 66Cr.	327,450,960 00	447,007,167 50	83,042,204 84
Government of Russia—Munitions		7,074 62	7,074 62	
	$1,965,684 78Cr.	$ 364,299,861 10	$ 501,054,071 79	$ 134,788,525 91

COMMENTS

A The transactions covered by this account fall into two general classes. The first covers advances to the Government-owned Commodity Companies for the acquisition, storage and disposal of certain commodities, the second, repayable loans to contractors for the extension and operation of their plants. For details, see Schedule No. 7 to the Department of Munitions and Supply balance sheet, page K—51.

B This account records transactions in connection with supplies for the United States Government in accordance with the terms of the Hyde Park Agreement.

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Munitions Production Revolving Fund		669,164,800 79	664,724,925 99	4,439,874 80
B	General (Munitions) Revolving Fund		9,565,617 55	4,149,708 21	5,415,909 34
C	Aircraft Production Revolving Fund		12,032,725 54	2,882,628 06	9,150,097 48
D	Ship Production Revolving Fund		25,179,251 81	18,799,428 75	6,379,823 06
E	Miscellaneous Stores Revolving Fund		10,381,428 44	4,927,871 63	5,453,556 81
F	Sorel Industries Limited (Minister's Plant Depreciation Account)		2,829,540 05		2,829,540 05
G	Government of Australia (War Supplies Limited)		4,244,403 03	4,244,403 03	
H	Government of Turkey—Munitions	4,660 49		4,660 49	
I	Government of Netherlands—Munitions	1 748,153 30	144,019 85	1,742,734 56	149,438 59
J	United Kingdom Ministry of Supply	2,664,001 57	1,060,931,833 54	1,062,908,380 27	687,454 84
K	Victory Loan Instalment Suspense—Munitions and Supply	128 86	195,610 83	172,505 55	23,234 14
L	War Saving Certificates Suspense—Munitions and Supply	44,567 05	202,097 80	209,389 00	37,275 85
M	Unclaimed Cheques Suspense—Munitions and Supply	212 44	280 07	45 00	447 51
N	Munitions and Supply—Suspense		5,877,346 53	4,272,559 10	1,604,787 43
		$4,461,723 71	$1,800,748,955 83	$1,769,039,239 64	$36,171,439 90

COMMENTS

A In the early period of the war, both the Canadian and United Kingdom Governments provided their respective plants with working capital. However, due to the fact that munitions of war are, in large degree, manufactured as components in various plants—some of which might be owned by either one Government or the other, or jointly—it soon became a practical impossibility to follow each Government's equity in the production of munitions to the point of assembly.

Agreement was therefore reached between the two Governments to pool the financing of these plants, and P.C. 1 2064 of March 17, 1942, established this Fund for that purpose. Parenthetically, the arrangement is generally referred to as the Joint Production Pool.

The Pool commenced operation on April 1, 1942, with funds provided by way of advances from both Governments. The Pool also took over liability for outstanding working capital advances on that date. On the Dominion's account, these totalled $61,700,748.41; but, for a number of reasons, the United Kingdom's equity in this regard had not been definitely determined at the close of the year. Hence, the standing of advances to individual plants as of March 31, 1943, is not given.

Details of expenditures in excess of $5,000 during the fiscal year are as follows:

Net advances for working capital to prefinanced plants: Alberta Nitrogen Products, Ltd., $1,419,960.60; Algoma Steel Corpn. Ltd., $1,611,000; Allied War Supplies Corp., $14,100; Border Cities Industries Ltd., $2,999,204.22; Canada Cement Co., Ltd., $2,828,440.58; Canadian Car Munitions Ltd., $24,457,962.56; Canadian Pacific Railway Co., $31,140,935.89; Consolidated Mining & Smelting Co., Ltd., $1,920,000; Defence Industries Ltd., Beloeil, $126,800; Defence Industries Ltd., Bouchard, $14,120,896.88; Defence Industries Ltd., De Salaberry, $11,056,587.10; Defence Industries Ltd., Montreal, $210,000; Defence Industries Ltd., Nobel, $10,396,787.47; Defence Industries Ltd., Pickering, $19,042,235.31; Defence Industries Ltd., Verdun and Brownsburg, $24,499,117; Defence Industries Ltd., Villeray, $1,720,000; Defence Industries Ltd., Westmount, $1,020,000; Defence Industries Ltd., Windsor, $433,900; Defence Industries Ltd., Winnipeg, $7,908,000; Dominion Bridge Co., Ltd., $3,002,247.14; Dominion Engineering Works Ltd., $8,167,778.28; Dominion Magnesium Ltd., $820,000; Electric Reduction Co. Canada Ltd., Nos. 14 and 15, $573,051.63; Electric Reduction Co. Canada Ltd., No. 29, $510,512.96; Electric Steels Ltd., $4,365,000; Ferranti Electric Ltd., $599,669.48; Genelco Ltd., $19,943,750; General Engineering Co. Canada Ltd., $7,059,257.73; Industrial Associates (Canada) Ltd., $333,681.47; John Inglis Co., Ltd., $38,702,000; MacDonald Chemicals Ltd., $980,548.19; Miner Rubber Co., Ltd., $310,500; Montreal Locomotive Works Ltd., $53,845,209.16; National Railways Munitions Ltd., $4,097,573.45; Naugatuck Chemicals Ltd., $37,240; Nichols Chemical Co., Ltd., $245,000; Northern Electric Co., Ltd., $2,369,000; Otis-Fensom Elevator Co., Ltd., $19,500,000; Regina Industries Ltd., $7,150,762.78; Research Enterprises Ltd., $26,637,984.49; St. Maurice Chemicals Ltd., $2,317,000; Shawinigan Chemicals Ltd., $553,000; Small Arms Ltd., $2,625,000; Stormont Chemicals Ltd., $598,476.71; Vivian Diesels & Munitions Ltd., $820,489.27; Welland Chemical Works Ltd., $6,155,422.76; York Arsenals Ltd., $6,105,597.45.

Payments to suppliers: Accessories Manufacturers Ltd., $42,523.94; Acme Paper Products Ltd., $5,471.21; Alberta Foundry & Machine Co., Ltd., $349,469.51; Alexandria Wood Products Ltd., $35,902.97; Aluminum Goods Ltd., $1,357,924.98; American Can Company, $328,955.83; American Pad & Textile Co., $125,866.96; Amherst Distilleries Ltd., $53,339.33; Anaconda American Brass Ltd., $967,473.83; Andover Kent Inc., $299,406.28; Atlas Engineering & Machine Co., Ltd., $89,041.70; Atlas Steels Ltd., $4,205,289.45.

Babcock-Wilcox & Goldie-McCulloch, $798,409.63; Barber Die Casting Ltd., $246,890.26; J. J. Barker Sign Co., Ltd., $16,146.35; Bata Shoe Co. of Canada Ltd., $694,400.29; P. D. Bates & Co., Ltd., $149,718.12; Beach Foundry Ltd., $9,979.08; W. D. Beath & Son Ltd., $15,612.50; Beatty Bros. Ltd., $1,747,774.91; The C. Beck Co., Ltd., $23,235.44; A. Belanger Ltd., $46,560.20; The Robert Bell Engine & Thresher Co., $130,026.47; Bendix Aviation Corp., Bendix Products Division, $69,467.20, Eclipse Aviation Division, $177,863.53, Scintilla Magneto Division, $31,523.20; Bendix-Eclipse of Canada Ltd., $565,667.04; Benedict-Proctor Mfg. Co., Ltd., $39,974.45; S. F. Bowser Co., Ltd., $96,029.26; British Aluminium Co., Ltd., $281,748.14; British Columbia Distillery Co., Ltd., $136,851.20; British Ministry of Supply Division, $1,030,227.92; Brunswick-Balke-Collender Co. of Canada Ltd., $13,365.77; Brunton Lumber Co., Ltd., $338,703.57; Buckeye Traction Ditcher Co., $265,593.57; Butler Stampings & Machine Screws Ltd., $421,151.30.

Canada Cycle & Motor Co., Ltd., $252,407.65; Canada Iron Foundries Ltd., $602,758.87; Canada Steamship Lines, $184,990.38; The Canada Wood Specialty Co., Ltd., $82,595.10; Canadian Acme

Screw & Gear Ltd., $2,803,483.96; Canadian Car & Foundry Co., Ltd., $9,351,262.21; Canadian Die Casters, $195,882.76; Canadian Dredge & Dock Co., Ltd., $5,404.81; Canadian General Rubber Co., Ltd., $6,960; Canadian Industrial Alcohol Co., Ltd., $59,587.09; Canadian Industries Ltd., $28,420.12; Canadian International Paper Co., $270,999.51; Canadian Locomotive Co., $451,910.82; Canadian Marconi Co., $49,393.93; Canadian Motor Lamp Co., Ltd., $3,129,111.18; Canadian National Railways, $188,262.38; Canadian Pacific Railway Co., $1,027,024.33; Canadian Power Boat Co., Ltd., $51,827.72; Canadian Sash & Door Mfg. Co., $134,317.61; Canadian Top & Body Corp., Ltd., $1,702,227.16; Canadian Tube & Steel Products Ltd., $1,202,619.17; Canadian Wirebound Boxes Ltd., $102,739.57; Canadian Wright Limited, $92,113.06; Capital Carbon & Ribbon Co., Ltd., $5,315.62; Carriere & Frere Ltee., $7,750.75; Casavant Freres Ltd., $65,191.15; Chadwick-Carroll Brass & Fixtures Ltd., $5,673.51; Chatham Malleable & Steel Products Ltd., $931,323.87; Chrysler Corporation of Canada Ltd., $3,212,009.10; Clare Bros. & Co., Ltd., $469,862.48; Cleveland Container Co., $523,140.47; Cockshutt Plow Co., Ltd., $1,772,068.76; The Collins Company, $5,800.86; Columbus Bolt Works Ltd., $24,403.21; Consolidated Mining & Smelting Co., Ltd., $241,913.94; The Continental Can Co. of Canada Ltd., $106,931.62; Continental Motors Corp., $2,007,905.95; The Continental Paper Products of Canada Ltd., $15,382.57; H. W. Cooey Machine & Arms Ltd., $17,535.06; Cooey Metal Products Ltd., $133,032.63; Copperweld Steel Co., $464,059.72; Cordage Distributors Ltd., $213,860.38; Coulter Copper & Brass Ltd., $199,356.02; Crane Limited, $1,116,345.12; Creighton & Smith Motors, $39,368.51; Crucible Steel Co. of America, $184,929.38.

Defence Industries Ltd., Beloeil, $763,807.80; Defence Industries Ltd., Shawinigan Falls, $1,587,466.57; A. Deslauriers & Fils Ltd., $142,981.36; W. E. Dillon Co., Ltd., $164,147.91; Distillers Corporation, Ltd., $121,491.63; Dominion Arsenals, $859,357.89; Dominion Associated Companies, $30,790.52; Dominion Bridge Co., Ltd., $22,108,501.32; Dominion Electrohome Industries Ltd., $33,239.11; Dominion Forge & Stamping Co., Ltd., $1,405,030.43; Dominion Foundries & Steel Ltd., $3,120,010.25; Dominion Gaiter Co., $8,983.02; Dominion Rubber Co., Ltd., $220,489.67; Dominion Sash Ltd., $149,007.54; Duplate Canada Ltd., $84,045.19; Duro Aluminum Ltd., $738,495.59.

Eastern Paper Box Co., $190,229.31; Eaton-Wilcox-Rich Ltd., $34,801.77; Enamel & Heating Products Ltd., $605,654.46; Engineering Products of Canada Ltd., $1,716,234.46; Engineering Tool & Forgings Ltd., $8,051.10; Eureka Planter Co., Ltd., $137,023.54; Exide Batteries of Canada Ltd., $61,116.04.

C. P. Fabien Limited, $136,707.12; Fairgrieve & Son Ltd., $64,557.75; Findlays Ltd. $220,634.85; Firestone Tire & Rubber Co. of Canada Ltd., $76,624.39; Flaherty Mfg. Co., $12,097.97; Flexible Shaft Co., Ltd., $57,000; A. W. Flint Co., Ltd., $44,007.90; Frost & Wood Co., Ltd., $471,802.96.

Galt Art Metal Co. Limited, $434,512.12; General Motors of Canada Ltd., $525,253.42, Overseas Operations Division, $915,143.07; General Steel Castings Corp., $5,618,028.98; General Steel Wares Ltd., $5,626,565.57; William Gerry & Sons, $9,206.16; Gibbard Furniture Shops Ltd., $65,466.03; W. A. Gilby Ltd., $51,102.23; Goderich Organ Co., Ltd., $16,905.18; Gooderham & Worts Ltd., $75,142.38; Granby Elastic Web of Canada Ltd., $28,822.95; Greening B. Wire Co. Ltd., $7,610.25; Gurney Foundry Co., Ltd., $115,016.79.

Hamilton Munitions Ltd., $2,192,679.50; T. H. Hancock Ltd., $35,055.68; J. & D. A. Harquail Co., Ltd., $174,696.85; Hayes Steel Products Ltd., $93,067.63; Heywood-Wakefield Co. of Canada Ltd., $35,586.32; Hill-Clark-Francis Ltd., $133,960.96; Hilton Bros. Ltd., $25,338.83; Hiram Walker & Sons Ltd., $85,039.22; Holman Machines Ltd., $914,331.77; The Hoover Co., Ltd., $282,507.86; Humber Engineering Co., Ltd., $33,114.09.

Ideal Furniture Manufacturing Reg'd. $25,582.78; Industrial Steel & Fibre Products Ltd., $365,363.80; Industrial Tape Corp., $12,114.28; Ingersoll Machine & Tool Co., Ltd., $653,022.64; Inter-City Forwarders Ltd., $6,228.50; International Flare-Signal Co., Ltd., $115,569.31; International Iron & Metal Co., $5,665.50; International Silver Co. of Canada Ltd., $43,843.14; Iowa Transmission Co., $74,592.

Kelsey Wheel Co., Ltd., $59,370.74; Kraft Containers Ltd., $6,376; Kroehler Manufacturing Co., Ltd., $73,634.79.

Laidlaw Belton Lumber Co., Ltd., $9,112.34; Lampron Shirt Ltd., $111,034.66; Leather Cartage, $32,710.29; Leland Electric Canada Ltd., $11,040; E. Leonard & Sons Ltd., $9,110; J. E. Lortie Co. Ltd., $37,941.75.

Mack Manufacturing Corp., $52,992.88; E. A. Mahon Reg'd, $36,449.56; J. C. Malone & Co., $6,518.78; Manitoba Bridge & Iron Works Ltd., $5,277.82; Maritime Steel & Foundries Ltd.,

$285,914.70; Martin Transport Ltd., $6,166.07; Massey-Harris Co., Ltd., $2,003,865.60; Maxwell-Ltd., $220,617.74; McKinnon Industries Ltd., $4,946,848.58; McLaglan Furniture Co., Ltd., $16,883.73; McLennan Foundry & Machine Works Ltd., $329,181.53; Melchers Distilleries Ltd., $74,384.94; Metal Stampings Ltd., $934,777.65; Middlesex Furniture Co., Ltd., $35,788.99; Millen & Frere Incorporee, $195,541.28; George A. Milton (Canada) Co., Inc., $171,352.92; Minneapolis-Honeywell Regulator Co., Ltd., $73,093.51; Robert Mitchell Co., Ltd., $14,670,297.04; Modern Moulding & Metal Craft Co., Ltd., $225,735.99; Moffats Ltd., $2,563,210.23; Montreal Construction Supply & Equipment Ltd., $267,878.34; Montreal Electrotypers & Engravers (1940) Ltd., $117,157.54; Montreal Locomotive Works Ltd., $3,590,872.27; Morrow Screw & Nut Co., Ltd., $621,327.22; Mueller Ltd., $1,818,085.83; Murray & Gregory Ltd., $63,483.46.

National Cash Register Co. of Canada Ltd., $333,873.58; Department of National Defence (Army), $7,834.38; National Harbours Board, $5,936.09; Department of National Revenue, $169,924.85; National Steel Car Corp., Ltd., $13,323,810.90; Neptune Meters Ltd., $308,757.73; A. S. Nicholson & Son Ltd., $23,263.64; Northern Electric Co., Ltd., $3,158,873.75; Northern Engineering & Supply Co., Ltd., $1,119,309.26.

Oneida Ltd., $29,711.87; Ontario Forgings Ltd., $5,652,638.64; Orillia Sheet Metal Mfg. Assoc., $295,685.28; Oshawa Box & Lumber Co., Ltd., $109,666.03; Oswald Bengle, Mfg. Co., $9,420; Otis-Fensom Elevator Co., Ltd., $3,349,710.52; Ottawa Paper Box Co., Ltd., $8,750.12; Outboard Marine & Mfg. Co. of Canada, Ltd., $334,798.12.

Page-Hersey Tubes Ltd., $17,900.89; Paper Products Ltd., $18,755.80; Pariseau Freres Ltee., $30,119.30; The Parker Fountain Pen Co., Ltd., $522,871.43; Pedlar People Ltd., $1,137,204.92; Pere Marquette Railway Co., $6,019.51; Peterboro Machine & Lubricator Ltd., $6,811.20; Pierce Governor Co., $5,232.72; Premier Paper Box Ltd., $41,998.76; Pressure Castings of Canada Ltd., $593,768.35; Provincial Wood Products Co., Ltd., $77,500.

Renfrew Electric & Refrigerator Co., Ltd., $46,337.48; Research Enterprises Ltd., $1,472,737.20; Revere Copper & Brass Inc., $114,493.09; Richardson Bond & Wright Ltd., $8,038.91; C. Richardson & Co., Ltd., $18,987.12; Robb Engineering Works Ltd., $344,018.06; Roofers Supply Co., Ltd., $70,252.35; George Rutledge Co., $6,760.48.

St. Catharines Steel Products Ltd., $4,505,021.11; St. Thomas Metal Signs Ltd., $35,565.63; Schell Transport Ltd., $9,912.32; Schultz Die Castings Co. of Canada Ltd., $427,280.31; Joseph E. Seagram & Sons Ltd., $75,645.61; Service Station Equipment, Ltd., $148,499.33; Shawinigan Chemicals Ltd., $64,184.40; Sherbrooke Pneumatic Tool Co. Ltd., $249,394.69; Shipping Containers Ltd., $9,747.97; T. S. Simms & Co., Ltd., $716,759.38; The Singer Mfg. Co., $1,175,747.86; Skinner Co., Ltd., $121,810.29; N. Slater Co., Ltd., $407,642.14; H. Smith Transport Ltd., $8,940.11; Somerville Ltd., $703,426.11; Standard Sticker & Label Co., Ltd., $13,432.96; Sterling Aluminum Co., $377,729.97; Sully Brass Foundry Ltd., $5,060.65; Sunshine Waterloo Co., Ltd., $1,607,057.20.

Taylor Electric Mfg. Co., Ltd., $276,190.95; Thompson Products Ltd., $4,363,650.09; Toronto Lock Mfg. Co., Ltd., $13,271.77; Department of Transport, $599,403.50; Trenton Steel Works Ltd., $4,037,220.50; Truscon Steel Co. of Canada Ltd., $1,581,705.83.

United-Carr Fastener of Canada Ltd., $44,608.82; United Chemical Co., Ltd., $124,328.45; United Distillers Ltd., $319,894.48; Government of the United Kingdom, $14,649,145.34; United Steel Corp., Ltd., $4,021,001.10.

Viceroy Manufacturing Co., Ltd., $180,420.47; Vilas Enamel Products Ltd., $26,356.14; Vulcan Iron Works Ltd., $525,620.69.

Wabash Railway Co., $11,184.60; Wallace Barnes Co., Ltd., $153,539.27; Wallace Mfg. Co., Ltd., $128,634.20; Wallaceburg Brass Ltd., $1,034,452.21; Waterous Ltd., $526,284.95; Weatherhead Co. of Canada Ltd., $419,310; Webster Air Equipment Co., Ltd., $46,098.74; Western Clock Co., Ltd., $611,304.72; Western Steel Products Corp., Ltd., $557,322.84; Westinghouse Electric & Mfg. Co., $664,636.08; Wheeling Corrugated Co., $87,982.57; Geo. White & Sons Co., Ltd., $179,453.07; Wilson Boxes Ltd., $15,226.05; Wolfe Stevedores Ltd., $11,273.21.

Yale & Towne Mfg. Co., $59,758.04; York Safe & Lock Co., $571,495.04; L. A. Young Industries of Canada Ltd., $528,243.85.

Zephyr Looms & Textiles Ltd., $15,540.62; Zimmerman Bros. Ltd., $112,180.

B–E These Funds were established under authority of P.C. 36/84 of January 6, 1943, to provide (*a*) working capital for plants which are not included in the Joint Production Pool; and (*b*) funds for the acquisition and disposal of special stores handled directly by the Department.

B The following table shows the current transactions and status of working capital advances:

		Transactions Fiscal Year 1942–43	Status at Mar. 31, 1943
	Cutting Tools Limited	242,784 19	242,784 19
I	Dept. of Mines and Resources	317,956 59	317,956 59
II	Dominion Arsenal—Lindsay	1,398,251 64 Cr.	2,532,998 85
III	Dominion Arsenal—Quebec	8,551,689 77	13,396,535 90
	Hamilton By-Products Coke Ovens Limited	806,218 19	806,218 19
	Machinery Service Limited	150,000 00	275,000 00
IV	Montreal Locomotive Works Limited	43,974 29 Cr.	
	Ontario Research Foundation	21,417 85	21,417 85
V	Sorel Industries Limited	4,800,000 00 Cr.	10,145,536 50
	Siscoe Gold Mines Limited	205,500 00	205,500 00
	Wartime Metals Corporation	280,750 00	280,750 00
	Wartime Salvage Limited	250,000 00	250,000 00
		$ 4,584,090 66*	$ 28,474,698 07

* Includes receipts and expenditures recorded through the sub-allotment to March 5, 1943.

I Expenditures for operation and maintenance of Plant: Production Materials, $193,156.96; Salaries and Wages, $51,793.01; Building Alterations, $32,272.65; Other Operating Expenses, $40,733.97.

Suppliers over $25,000: Department of National Defence, $190,894.36; J. A. Kippen, $32,272.65.

II Dominion Arsenal, Lindsay

SUMMARY

Revenues		5,582,569 89
Expenditures	4,914,540 36	
Less: Capital	730,222 11	
		4,184,318 25
Excess of Revenue over Operation and Maintenance Expenditure		$1,398,251 64

Expenditures for operation, maintenance and extension of plant, classified as follows

i Salaries	78,310 42
ii Wages	1,476,141 03
iii Telephone and Telegraph	1,579 59
iv Travelling Expenses	1,564 40
v Machinery and Equipment	653,444 75
vi Maintenance, Repairs and Alterations to Buildings	68,387 15
vii Materials and Supplies	2,429,512 58
viii Water, Light, Heat and Power	202,709 20
ix Miscellaneous Expense	2,891 24
	$4,914,540 36†

† Of this amount, $730,222.11 was charged to the sub-allotment for Investmnet in Plant and Equipment under "Crown Plants—Government-operated".

COMMENTS

i Salaries: As of March 31, 1943, there were 39 employees paid under this heading of expenditures. The following were receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets): J. S. Allan, $2,400 (Dec. 10); J. Allen, $2,520; G. F. Antell, $2,700; G. E. Brown, $2,400; C. H. F. Cottee, $3,800; A. P. Deroche, $4,500; H. Punnett, $2,520; W. R. G. Ray, $3,120; W. G. D. Simpson, $2,820; F. Tillcock, $2,400.

Two employees were receiving annual war duties supplements on March 31, 1943, as follows: H. J. Cornell, $480; M. S. Madden, $540.

Suppliers' and contractors' accounts in excess of $5,000 under the headings indicated were:

v Machinery and Equipment: The John Bertram & Sons Co., Ltd., $6,391.33; Canada Iron Foundries Ltd., $8,183.68; Central Bridge Co., Ltd., $10,894.74; Citadel Merchandising Co., Ltd., $436,397.84; Gardner-Denver Co. (Canada) Ltd., $5,012.20; Matthews Conveyor Company, $6,508.35; John McCrae Machine & Foundry Co., Ltd., $5,981.02; Peerless Engineering Limited, $13,246.46; Railway & Power Engineering Corp., Ltd., $32,135.07; J. H. Ryder Machinery Co., $6,768.55; Whitehall Machine & Tools Ltd., $6,622.02; Williams & Wilson Ltd., $23,177.40.

vi Maintenance, Repairs and Alterations to Buildings: Central Bridge Co., Ltd., $14,927.48; Cooksville Co., Ltd., $5,370.12.

vii Materials and Supplies: Algoma Steel Corporation Ltd., $176,677.82; Anaconda American Brass Co., $70,133.84; Atlas Steels Limited, $16,221.17; Bata Shoe Co. of Canada Ltd., $68,904.15; John Bertram & Sons Co. Ltd., $3,712.50; E. W. Bliss Co. of Canada Ltd., $6,732.54; Canadian Fairbanks-Morse Co. Ltd., $5,372.48; Canadian General Electric Co., $21,856.66; Canadian Industries Ltd., $9,748.76; Canadian Liquid Air Co. Ltd., $10,702.90; Canadian Tube & Steel Products Ltd., $14,090.95; Consolidated Mining & Smelting Co. of Canada, Ltd., $1,281,339.50; J. Dixon Crucibles, $18,197.79; Dominion Engineering Co. Ltd., $57,089.97; Electro Refractories & Alloys Corp., $7,631.84; Findlays Limited, $19,678.01; John T. Hepburn Co. Ltd., $7,772.76; Hinde & Dauch Paper Co. Ltd., $14,488.09; E. F. Houghton & Co. Ltd., $5,234.37; Imperial Oil Co. Ltd., $6,368.88; Kloster Steel Co., $10,971.83; Lion Grinding Wheels Ltd., $6,875.46; E. Long Limited, $12,160; MacKinnon Steel Corporation Ltd., $8,288.70; McArthur Chemical Co. Ltd., $10,598.10; McColl-Frontenac Oil Co., Ltd., $5,100.66; Pratt & Whitney of Canada Ltd., $54,087.77; Railway & Power Engineering Corp., Ltd., $42,956.27; Shell Oil Co. of Canada Ltd., $6,036.25; Steel Company of Canada Ltd., $15,444.52; Sylvester Mfg. Co., Ltd., $6,161.70; A. C. Wickman (Canada) Ltd., $5,199.96; Williams & Wilson Ltd., $6,398.32.

viii Water, Light, Heat and Power: The Board of Water Commissioners Town of Lindsay, $5,338.84; Canada Coal Limited, $9,606.11; Cities Service Oil Co., Ltd., $51,417.31; LaSalle Coke Company, $79,665.53; Lindsay Hydro-Electric System, $33,226.49; St. Lawrence Importing & Distributing Co., Ltd., $7,048.28; Standard Fuels Limited, $16,406.64.

Revenues were, $5,582,569.89, of which principal receipts are as follows: Department of National Defence, $50,464.63; British Supply Board, $70,866.20; Dominion Arsenal, Quebec, $5,461,239.06.

III Dominion Arsenal, Quebec

SUMMARY

Expenditures	40,440,791 33	
Less: Capital	10,353,568 08	
		30,087,223 25
Revenues		21,535,533 48
Excess of Operation and Maintenance Expenditures over Revenues		$8,551,689 77

Expenditures for operation, maintenance and extension of plant classified as follows:—

i Salaries	279,680 00
ii Wages and Pay and Allowances	12,799,922 56
iii Travelling and Transportation	333,474 71
iv Freight, Cartage and Express	386,716 97
v Machinery and Equipment	5,892,378 49
vi Materials and Supplies	14,468,371 14
vii Customs Duty and Taxes	211,298 63
viii Professional and Special Services	116,249 48
ix Repairs, Maintenance and Construction	5,205,983 10
x Telephone and Telegraph	16,967 61
xi Water, Light, Heat and Power	727,666 15
xii Miscellaneous Expenses	2,082 49
	$ 40,440,791 33†

† Of this amount, $10,353,568.08 was charged to the sub-allotment for Investment in Plant and Equipment under "Crown Plants—Government-operated".

COMMENTS

i Salaries: As of March 31, 1943, there were 143 employees paid under this heading of expenditure. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): G. Boisvert, $2,640; J. D. Bolduc, $3,000; I. Cantin, $2,820; L. H. M. Cloutier, $2,520; J. Costin, $2,800; J. M. M. Cote, $2,400; J. O. M. Cote, $3,120; T. F. Duchene, $2,880; A. A. Fleming, $4,140; Dr. H. P. Foucher, $3,300 (Sept. 24); P. J. Fuller, $3,720; A. Genest, $4,200; J. M. Grenier, $2,520 (Oct. 1); A. J. Grenon, $3,000; R. Guimont, $3,600; O. J. Hannon, $2,520; Dr. J. A. J. Kane, $3,800; H. Laberge, $3,420; Dr. R. Lachance, $3,600; P. H. Lavergne, $3,300 (Sept. 13); Dr. C. Lemaire, $6,000; S. C. Lessard, $3,600; Dr. J. A. Mercier, $3,600; S. G. Newton, $4,140; G. Pakenham, $2,700; A. Paquet, $2,820; A. L. Paquet, $3,000; A. St. Hilaire, $2,700; P. Turgeon, $3,000; P. Warren, $3,300.

Twenty-one employees were receiving annual war duties supplements on March 31, 1943, as follows: G. M. Ansell, $840; E. Armstrong, $840; J. C. Bilodeau, $180; W. Bissonnette, $240; P. Boucher, $480; D. Busque, $1,440; L. Cauchon, $360; J. O. M. Cote, $1,500; C. Couture, $600; T. F. Duchene, $1,560; Paul Dussault, $540; A. A. Fleming, $860; F. R. S. Fortier, $240; P. J. Fuller, $1,280; R. Grenon, $1,820; O. J. Hannon, $225; L. P. G. Lamontagne, $180; G. H. Lemieux, $600; S. G. Newton, $1,260; A. W. Pakenham, $540; J. Thibaudeau, $2,060.

ii Travelling and Transportation expenses in excess of $300 were: Autobus Fournier, Ltee., $1,497; Canadian National Railways, transportation of employees, $317,594; T. F. Duchene, $357.27; P. Gauvreau, $645.54; A. Genest, $1,156.11; R. Grenon, $346.11; H. Laberge, $1,647.33; S. G. Newton, $755.21; V. Picard, $443.25; A. Theriault, $1,206.30; J. Thibaudeau, $1,085.47.

Suppliers' and contractors' accounts in excess of $5,000 under the headings indicated were:—

iv Freight, Cartage and Express: Canadian National Railways, $329,386.70; Canadian Pacific Railway Co., $51,966.38; Napoleon Giroux, $5,363.89.

v Machinery and Equipment: Auger & Auger, $10,187.35; W. J. Banks, $8,638.40; The John Bertram & Sons Co., Ltd., $14,742.18; E. W. Bliss Co. of Canada Ltd., $19,320.18; Canada Iron Foundries Ltd., $7,059.88; The Canadian Fairbanks-Morse Co., Ltd., $59,283.47; Canadian General Electric Co., Ltd., $20,485.36; Magloire Cauchon Ltee., $27,628.85; O. Chalifour Inc., $15,335.64; Citadel Merchandising Co., $4,916,283.28; A. Deslauriers & Fils Ltee., $31,529.90; H. Deslauriers Enrg., $24,133.85; Alfred Despres Inc., $18,459.81; Dominion Engineering Works Ltd., $35,441.79; La Cie F. X. Drolet, Quebec, $5,562.75; Eastern Canada Steel & Iron Works Ltd., $9,056.60; English Electric Co. of Canada Ltd., $6,675; Eugene Falardeau, $5,642.84; Hercules Presses Ltd., $17,731.16; Houser Machine Works Ltd., $11,670.80; International Business Machines Co., Ltd., $20,608.54; Michel Latulippe Enrg., $6,142.42; Laurentide Automobiles Inc., $12,839.80; Machine Shop Levis Letourneau, $13,391.17; Mathews Conveyor Co., Ltd., $6,796.86; Nolin Machine Co., $8,507.34; Powles Engineering Ltd., $5,145; Preston Phips Inc., $6,464; E. A. Rousseau, $5,004.80; Rudel Machinery Co., Ltd., $5,968.22; Valois & Valois Ltee., $6,878; Whitehall Machine & Tools Ltd., $5,032.80; Williams & Wilson Ltd., $39,673.90.

vi Materials and Supplies: Aircraft Tool & Die Co. Reg'd, $6,738.35; Allied Brass Ltd., $14,492.20; Aluminum Co. of Canada Ltd., $82,910.03; The American Pad & Textile Co., $168,131.43; Anaconda American Brass Ltd., $28,412.66; Animal Trap Co. of America, $16,811.29; The Atlas Oil Co., $19,421.24; Atlas Steels Ltd., $377,327.31; Auger & Auger, $49,750.53.

F. Bacon & Co. Reg'd, $35,788.13; W. J. Banks, $8,371.47; Belding Corticelli Ltd., $8,081.78; Benedict-Proctor Mfg. Co., Ltd., $26,280.28; Antoine Bernier, $6,913.64; The Birch Lumber Co., $5,493.40; G. S. Blakeslee Co. Ltd., $8,903.40; E. W. Bliss Co. of Canada Ltd., $9,972.28; Bourke & Mabee, $8,245.15; The British Metal Corp. Canada Ltd., $475,880.48.

F. Canac-Marquis Ltee., $13,703.08; Canada Cycle & Motor Co., Ltd., $6,933.10; Canada Foils Ltd., $11,327.05; Canada Iron Foundries Ltd., $8,345; The Canada Metal Co., Ltd., $5,221.06; Canada Sand Papers Ltd., $10,515.52; Canada Strip Mill Ltd., $290,092.72; Canadian Durex Abrasives Ltd., $14,003.16; The Canadian Fairbanks-Morse Ltd., $60,642.91; Canadian General Electric Co., Ltd., $215,077.32; Canadian Industrial Alcohol Co., Ltd., $9,585.69; Canadian Industries Ltd., $30,912.50; Canadian International Paper Co., $5,132.01; Canadian Kocbel Diamond Tools Ltd., $5,824.51; Canadian Oil Companies Ltd., $28,911.02; Canadian Sash & Door Mfg. Co., $126,977.50; Canadian Tube & Steel Products Ltd., $6,951.25; Carton Specialties Ltd., $25,195.47; Casavant Brothers Ltd., $82,340; Magloire Cauchon Ltee., $27,254.51; C. F. L. Engineering, $40,408.80; O. Chalifour Inc., $19,224.04; Champagne Machine Shop, $89,358.70; The Code Felt & Knitting Co., Ltd., $10,435.26; Combustion Engineering Corp., Ltd., $6,614.36; Commercial Alcohols Ltd., $9,975.80; Commodity Price Stabilization Corp., Ltd., $10,160.49; The Consolidated Mining & Smelting Co. of Canada, $362,244.86; Cordage Distributors Ltd., $6,723.79; Jos. Cote Inc., $44,204.52; Crane Limited, $10,237.01.

Defence Industries Ltd., $1,333,767.38; Delamere & Williams Ltd., $33,040.02; A. Deslauriers & Fils Ltee., $37,440.72; H. Deslauriers Enrg., $33,463.61; Alfred Despres Inc., $12,252.02; Jos.

Dixon Crucible Co., $37,022.15; Dominion Gaiter Mfg. Co., $22,492.26; The Dominion Sanitary Wiper Co., Ltd., $8,141.92; Drolet & Cote, $7,081.74; La Cie F. X. Drolet, Quebec, $31,915.05; T. D. Dubuc Enrg., $6,255.33; Dunlop Tire & Rubber Goods Co., Ltd., $5,569.01; E. I. Dupont de Nemours & Co., $79,158.54.

The Eagle Lumber Co., Ltd., $15,642.86; W. C. Edwards & Co., Ltd., $19,546.24; Electric Reduction Sales Co., Ltd., $5,695.20; Laved Emond, $8,759.64.

C. P. Fabien Ltee., $5,820.06; Fairgrieve & Son, $7,632; Eugene Falardeau, $5,493.36; Flexible Shaft Co., Ltd., $5,351.08; Arthur W. Flint Co., Ltd., $47,141.84; J. H. Fugere, $19,320.44.

G. & G. Bros. Ltd., $10,259.54; Gaspesia Sulphite Co., Ltd., $7,093.12, General Steel Wares Ltd., $251,399.91.

The Hamilton Cotton Co., Ltd., $14,117.90; Hamilton Motor Products Ltd., $92,170.47; J. & D. A. Harquail Co., Ltd., $27,500; Harrington Tool & Die Co., Ltd., $5,879.87; James Hazel & Sons, $10,276.04; The Humberstone Shoe Co., Ltd., $5,864.62.

Imperial Oil Ltd., $36,434.73; International Nickel Co. of Canada Ltd., $93,508.14.

William Jessop & Sons, Ltd., $7,555.81.

Kingston Penitentiary, $12,320.50; The Kitchen Overall & Shirt Co., Ltd., $13,180.63.

V. Labonte Enrg., $6,158.50; La Buanderie Levis Ltee., $5,492.89; Laminated Papers Ltd., $46,347.67; LaSalle Coke Co., $149,993.36; Michel Latulippe Enrg., $5,622.47; Louis Lavoie, $6,190.80; Lever Brothers Ltd., $11,657.24; Chas. Lirette Enrg., $6,618.14.

Machine Shop Levis Letourneau, $32,213.33; March Tool Industries Reg'd. $14,595.56; McArthur Chemical Co. Ltd., $17,748.83; McColl-Frontenac Oil Co. Ltd., $15,985.29; Metals & Alloys Ltd., $26,537.49; Metropolitan Electric Co., Ltd., $14,990.86; Mine Safety Appliances Co. of Canada Ltd., $9,043.36; Morrow Screw & Nut Co., Ltd., $9,199.02; Dept. of Munitions & Supply, Lindsay Arsenal, $3,159,509.09; Dept. of Munitions & Supply, Production & Stores Accounting Division, $112,193.83.

Narrow Fabric Weaving & Dyeing Ltd., $5,630.09; Department of National Defence, Army Services, $24,908.04; National Foundries Ltd., $40,891.20; Nicholson and Cates, $11,416.75; Nicholson File Co., $9,560.90; Northern Electric Co., Ltd., $20,388.85.

The Parker Fountain Pen Co., Ltd., $19,589.20; Les Huiles Penco Ltee., $8,117.83; Powles Engineering Ltd., $5,004.72; Precision Tool Works Ltd., $16,949.94; Premier Paper Box Ltd., $27,873.37; Provincial Wood Products, $99,348.

Railway & Power Engineering Corp. Ltd., $34,441.27; Remington Arms Co. Inc., $96,167.63; The James Robertson Co., Ltd., $6,439.66; P. L. Robertson Mfg. Co. Ltd., $7,526.36; Thomas Robertson & Co., Ltd., $7,482.67; E. A. Rousseau, $19,901.85; Rudel Machinery Co., Ltd., $6,276.05; J. R. Ruel, $6,453.30.

Safety Supply Co., $6,697.30; St. Lawrence Glove Works, $6,144.02; St. Thomas Metal Signs Ltd., $44,531.27; Scott Tool & Machine Co., $6,717.92; Scythes & Co., Ltd., $14,118.69; Shaw Tool & Machine Co., $10,216.30; The Sherwin-Williams Co. of Canada Ltd., $5,773.33; The Singer Manufacturing Co., Ltd., $68,280.10; The Skinner Co., Ltd., $43,360.97; J. K. Smith & Sons of Canada Ltd., $27,375.08; Adelard Soucy, $10,507.51; Southam Press Montreal, $5,880; Standard Sticker & Label Co., Ltd., $8,175.73; Steel Company of Canada Ltd., $29,685.33; Stotland Dress Inc., $17,939.28; The Stowell Screw Co., Ltd., $6,843.78; G. M. Strong Co. Ltd., $12,990.54; Sunnen Products Co., Ltd., $12,619.45; Superior Steel Corp., $1,642,564.21.

Terreau & Racine Ltee., $17,333.96; The Torrington Co., Ltd., $7,021.02; The W. S. Tyler Co. of Canada Ltd., $14,835.63.

Union Twist Drill Co., $30,509.36; United Kingdom Ministry of Supply, $666,057.17; Valois & Valois Ltee., $13,421.84; Vandry Inc., $11,200.37; Vilas Enamel Products Ltd., $30,531.42.

N. N. Walley & Son Reg'd, $6,240.88; Webster & Sons Ltd, $6,271.78; Williams & Wilson Ltd., $113,679.08.

The Herman Young Co., Ltd., $6,592.52; William Zinsser & Co., $12,193.44.

viii Professional and Special Services: Beaule & Morissette, $22,716.95; J. M. E. Guay Inc., $35,452.79; Chas. A. Jean, $5,228.66; Z. Langlais, $7,262.98; McDougall & Friedman, $26,631.91; T. Pringle & Sons Ltd., $15,944.92.

ix Repairs, Maintenance and Construction: Anglin Norcross Quebec Ltd., $2,797,757.87; Canada Iron Foundries Ltd., $9,438.47; Magloire Cauchon Ltee., $1,220,336.87; J. B. Dugas Inc., $5,723.38; Goulet Ltee., $354,884.76; Jobin Inc., $76,224.25; Laviolette Construction Ltd., $33,656.87; E. Leonard & Son Ltd., $12,909.60; Metropolitan Electric Co., Ltd., $194,306.58; Thomas Robertson & Co., Ltd., $8,346.71; J. Tardivel, $11,225.47; Union Quarries & Paving Ltd., $322,503.05.

x Telephone and Telegraph: Bell Telephone Co. of Canada, $14,483.21

xi Water, Light, Heat and Power: The Canadian Import Co., Ltd., $420,418.68; Madden & Sons Co., Ltd., $31,191.76; Quebec City, $56,237.53; Quebec Power Co., $148,584.18; The Shawinigan Water & Power Co., $71,234.

Revenues were $21,535,533.48, of which principal receipts are as follows: British Supply Board, $9,913,818.94; Canadian Car Munitions Limited, $44,462.80; Defence Industries Limited, $10,490.10; Department of National Defence, $7,048,418.80; War Supplies Limited, $4,516,347.29.

IV This credit represents refunds in connection with transactions prior to establishment of Joint Production Pool.

V This covers net reduction in working capital advances during the current fiscal year.

C The following table shows the current transactions and status of working capital advances:

		Transactions Fiscal Year 1942-43	Status at Mar. 31, 1943
	Aero Timber Products Ltd.	833,099 95	833,099 95
	Canadian Propellers Ltd.	2,699,211 91	3,717,831 79
	Canadian Pratt & Whitney Aircraft Co. Ltd.	271,443 00	495,949 33
I	Federal Aircraft Ltd.	564,451 25 Cr.	4,639,720 12
	Sutton-Horsley Co., Ltd.	1,272,314 71	1,272,314 71
	Veneer Log Supply Ltd.	225 000 00	225,000 00
	Victory Aircraft Ltd.	1,693,529 07	1,693,529 07
	ADVANCE PAYMENTS ON ORDERS		
II	Astro Compasses		
	Dominion Electric Protection Co., Ltd.	245,138 12 Cr.	245,138 12 Cr.
	Mark IIB Hurricanes		
	Canadian Car and Foundry Co., Ltd.	8,309,646 60	12,462,167 98
	Other Contractors Supplying Components	1,923 56	1,923 56
	Hamilton Standard Propellers		
	Canadian Pratt & Whitney Co., Ltd.	940,766 94	1,838,732 62
	Norseman Aircraft		
	Noorduyn Aviation Co., Ltd.	268,812 85	268,812 85
	Curtiss Dive Bombers		
	War Supplies Ltd.	210 32 Cr.	
	Air Screw Blades & Sleeve Forgings		
	Singer Mfg. Co.	121,948 75	141,894 51
	Purchase of Birch Lumber		
	S & S Aircraft Ltd.	22,004 87	22,004 87
		$ 15,849,902 52*	$ 27,367,843 24

* Includes receipts and expenditures recorded through the sub-allotment to March 5, 1943.

I Credit represents net reduction in working capital advance.

II This credit is due to the selling price used in billing being in excess of the cost price later established. This amount will be adjusted when final costs are determined.

D The following table shows the current transactions and status of working capital advances.

	Transactions Fiscal Year 1942-43	Status at Mar. 31, 1943
Working capital provided the following:		
Toronto Shipbuilding Co., Ltd.	13,395,007 36	16,395,007 36
Wartime Merchant Shipping Ltd.	75,787,786 51	102,996,455 50
ADVANCE PAYMENTS ON ORDERS		
Wooden Minesweepers		
Canadian Fairbanks Morse Co., Ltd.	423,750 00	423,750 00
Clare Shipbuilding Co., Ltd.	261,203 02	331,073 02
Shelbourne Shipbuilding Co., Ltd.	64,406 84	64,406 84
Wagstaff & Hatfield	40,079 69	68,479 69
Minesweepers		
Collingwood Shipyards Ltd.	1,483,680 77	2,242,180 77
George T. Davie & Sons	1,108,466 18	1,518,466 18
Kingston Shipbuilding Co.	573,013 20	901,013 20
Midland Shipyards Ltd.	1,677,178 42	2,251,178 42
I Corvettes		
War Supplies Ltd.	1,194,395 05 Cr.	
	$ 93,620,176 94*	$127,192,010 98

* Includes receipts and expenditures recorded through the sub-allotment to March 5, 1943.

I This covers refund of previous year's expenditure.

E The following indicates the current transactions and total expenditure to March 31, 1943:

	Transactions Fiscal Year 1942-43	Expenditures to Mar. 31, 1943
I Aero Engine Coolant	24,931 71	24,931 71
II Activated Charcoal	201,403 86	201,403 86
III Anti-Freeze	156,064 05	156,064 05
IV Brass Ingots	7,599 54	7,599 54
V Carbon Tetrachloride	8,336 51	10,171 58
VI Chlorinated Paraffin	121 86	121 86
VII Chrome Ore	284,358 95	328,051 15
VIII Cloth	11,854,264 80	12,243,860 60
IX Coal	44,949 44	44,949 44
X Special Chemical	31,400 00	31,400 00
XI Ethylene Glycol	11,368 18 Cr.	451,708 78
XII Gauges	3,576 06	29,687 75
XIII Gilding Metal Slabs	171,993 32	171,993 32
XIV Mobile Kitchen	1,227 87	1,227 87
XV Molybdenum	167,266 21	167,266 21
XVI Overhaul Tool Kits	29,594 82	50,886 18
XVII Refrigerator Units		1,202 03
XVIII 3½" Round Steel Bars	4,224 37	4,224 37
XIX Seamless Steel Tubing	7,602 33	7,602 33
XX Ships Salvage	22,130 16 Cr.	22,130 16 Cr.
XXI Stop Watches	31,238 74	31,238 74
XXII Storage Tanks	81,041 17	81,041 17
XXIII Sub-standard Tires	558 72	558 72
XXIV Test Propellers	4,834 45	6,631 45
XXV Tin	1,625,717 39	5,062,375 90
XXVI Tungsten	36,205 23 Cr.	1,209,830 07
XXVII Wireless Sets	7,032 69	7,032 69
XXVIII Wood Pilings	133,192 10 Cr.	
	$ 14,546,443 19*	$ 20,310,931 21

* Includes receipts and expenditures recorded through the sub-allotment to March 5, 1943.

The purposes for which the purchases and sales detailed below were made, together with payments or receipts in excess of $25,000 are as follows:

I Purchase of Aero Engine Coolant for use as required. Payments: Canadian National Carbon Co., Ltd., $136,014.20. Receipts: Department of National Defence, $106,706.69.

II Purchase of Activated Charcoal for filling of gas masks for civilian and Army requirements. Payments: Receiver General (Customs), $143,500.73; Standard Chemical Company, $51,664.96.

III Purchase of Anti-Freeze for war purposes. Payments: Chrysler Corporation of Canada Ltd., $163,757.48; Shell Oil Co. of Canada, Ltd., $119,421.33. Receipts: General Motors Corporation of Canada Ltd., $27,378.10; Department of National Defence, $43,092.80.

VII Chrome Ore: reserve stock against contingencies. Payments: Canadian Refractories Ltd., $330,738.36. Receipts: Canadian Refractories Ltd., $46,437.63.

VIII Purchase of Cloth for uniforms for personnel of Armed Forces, to be resold to manufacturers of uniforms:

Payments: Artex Woollens Ltd., $674,088.99; Avalon Fabrics Ltd., $170,760.80; Ayers Ltd., $1,238,789.21; Barringham Rubber Co., Ltd., $607,097.86; Barrymore Cloth Co., Ltd., $3,063,391.61; Bates and Innes Ltd., $410,369.46; The Bird Woollen Mill Co., Ltd., $74,671.04; The Brook Woollen Co. of Simcoe, Ltd., $1,129,150.77; Canadian Cottons Ltd., $1,612,735.50; Canadian Industries Ltd., $711,306.45; William Collie, $385,677.16; Collins and Aikman of Canada Ltd., $151,011.56; Cosmos Imperial Mills Ltd., $343,539.35; Dominion Oilcloth and Linoleum Co., Ltd., $73,976.75; Dominion Textile Co., Ltd., $4,911,225.21; Dominion Woollens and Worsteds Ltd., $4,430,438.46; Downs Coulter and Co. (Canada), Ltd., $339,905.01; Dupont Textiles Ltd., $522,529.25; The T. Eaton Co., Ltd. (warehousing expenses), $167,659.92; Fawcett and Grant Ltd., $203,856.48; Fernhill Ltd., $71,489.99; M. Gottheil and Sons, $52,402.56; The Hamilton Cotton Co., Ltd., $511,833.86; Hield Brothers Ltd., $325,153.21; Horn Brothers Woollens, $433,919.88; J. A. Humphrey and Son Ltd., $670,636.40; Huntingdon Woollen Mills Ltd., $771,297.37; Imperial Cloth Co., $94,423.16; Kenwood Mills Ltd., $59,204.16; LaFrance Textiles Ltd., $560,004.39; Leach Textiles Ltd., $381,337.01; The Montreal Cottons Ltd., $3,820,598.20; Montrose Worsted Mills Incorporated, $382,545.57; Newlands and Co., Ltd., $91,215.44; Oxford Woollen Mills Ltd., $206,513.86; Paton Manufacturing Co., Ltd., $3,514,055.85; George Pattinson and Co., Ltd., $1,477,163.66; The Regent Knitting Mills Ltd., $1,058,246.84; Renfrew Textiles Ltd., $394,271.25; Renfrew Woollen Mills, $2,516,025.61; W. Robinson and Son Converters Ltd., $1,018,874.97; Rosamond Woollen Co., Ltd., $1,077,097.22; St. Andrew's Woollen Mills Ltd., $151,828.56; St. George Woollen Mills Ltd., $153,512.41; St. John's Textile Mills Ltd., $991,786.52; The Slingsby Manufacturing Co., Ltd., $2,659,008.26; Carl Stohn of Canada Ltd., $47,589.06; Tayside Textiles Ltd., $313,167.08; Textile Knitting Mills Ltd., $79,283.28; Textile Sales Ltd., $835,290.34; Thoburn Woollen Mills, $57,475.87; The Wabasso Cotton Co., Ltd., $318,340.24; Warwick Woollen Mills Ltd., $803,231.97; West Coast Woollen Mills Ltd., $48,778.63.

Receipts: American Pad and Textile Co., $142,756.20; The Armour Clothing Manufacturing Ltd., $61,882.61.

Barringham Rubber Co., Ltd., $172,339.50; Biltmore Shirt Co., Ltd., $197,000; Bolter Brothers (Masterbuilt Clothes Ltd.), $618,286.24; Brill Hat and Cap Co., Ltd., $88,765.98; Buffalo Cap and Neckwear Ltd., $156,698.67; The B.V.D. Co., Ltd., $100,474.72.

Canada Comforter Co., Ltd., $76,389.38; Canada Pad and Sponging Incorporated, $41,048.20; Canadian Automotive Trim Ltd., $48,548.25; The Canadian Converters' Co., Ltd., $32,389.31; Canadian Garment Manufacturing Co., $26,383.07; Canadian General Rubber Co., Ltd. (Tower Canadian Ltd.), $39,030.03; Canadian Industries Ltd., $275,420.19; Canadian Shirt and Overall Co., Ltd., $72,521.70; Canadian Sportswear Ltd., $139,982.33; Hugh Carson Co., Ltd., $119,364.10; Caulfield, Burns and Gibson Ltd., $49,692; Clayton and Sons Ltd., $627,079.46; Clover Brand Clothing Co., $110,566.06; Cluett, Peabody and Co. of Canada, Ltd., $267,174.31; Cook Clothing Co., Ltd. (Cornell Tailors Ltd.), $653,791.54; Cooper Clothing Manufacturing Co., Ltd., $149,990.22; Coppley Noyes and Randall Ltd., $321,163.18; Cornwall Pants and Prince Clothing Co., $198,212.94; Crown Pants Co., $75,840.59; Croydon Manufacturing Co., Ltd., $46,306.20.

Devonshire Clothes, $1,106,419.55; D.M.C. Cap Manufacturing Co., Ltd., $113,909.30; Dominion Rubber Co., Ltd., $657,615.57.

The Earl Clothing Co., $207,511.43; The T. Eaton Co., Ltd., $3,221,125.09; J. Elkin Co., Ltd., $273,849.08; The Empire Clothing Manufacturing Co., $41,533.25.

Fashion Craft Manufacturers Ltd., $434,074.93; E. W. Finnie, $25,995.63; Firth Brothers Ltd., $393,271.06; B. Freed Ltd., $86,183.42; Freed and Freed Ltd., $202,763.05; The Freedman Co., $244,177.10; Freedman and Gabbe Ltd., $57,094.38; Frontenac Overall Ltd., $44,969.74.

Gault Brothers Ltd., $186,520.19; Globe Bedding Co., Ltd., $40,531.83; The Great Western Garment Co., Ltd., $720,964.69; Green's Manufacturing House Ltd., $80,045.88; C. J. Grenier and Co., $123,274.86; Grover Mills Ltd., $146,289.21; Guarantee Glove and Sport Garment Co., $114,495.28; Gunn Garment Ltd., $95,332.62.

Hall and Co., Ltd., $25,391; The Hamilton Uniform Cap Co., Ltd., $28,050.97; The Hampton Manufacturing Co., Ltd., $50,106.03; Hercules Manufacturing Co., Ltd., $225,039.07; S. S. Holden Ltd., $397,890.61; Hyde Park Clothes Ltd., $598,683.68.

Jacob-Crowley Manufacturing Co., Ltd., $177,182.94; James Brothers Ltd., $253,075.38; Kaufman Rubber Co. (Ontario), Ltd., $165,349.02.

Manitoba Tent and Awning Co., $42,150; The Maritime Pant Manufacturing Co., Ltd., $945,665.56; Master Craft Uniform Co., Registered, $2,707,671.53; Monarch Overall Manufacturing Co., Ltd., $254,866.56; J. L. Morton and Co., Ltd., $341,655.16.

Department of National Defence, $58,380.78; National Hat Manufacturing Co., $145,950; National Lace and Embroidery Works, $28,368.66; National Textiles Ltd., $151,607.34; Needlecraft Mills Ltd., $94,918.08; The North West Sportswear Co., $120,257.47; The Northern Shirt Co., Ltd., $245,898.63.

Ontario Silknit Ltd., $35,019.39; Parisian Corset Manufacturing Co., Ltd., $28,824.70; Park Manor Uniforms Ltd., $268,350; Parkhill Bedding Ltd., $55,261.50; C. H. Petch, $40,209.68.

Regent Shirts Manufacturing Co., $40,422.70; Ritchie, Farber and Co., Ltd., $936,368.91; Rogers Raymond Industries (formerly Raymond Cap Manufacturing Co., Ltd.), $110,051.40; H. Rosenberg and Co., $34,624.55; M. Rothstein Pants Co., $51,709.87; Royal Garment Manufacturing Co., $31,750; Rubenstein Brothers Ltd., $497,706.18; S. Rubin Ltd., $630,843.74; Rubin Brothers (Clothiers) Ltd., $180,427.47.

St. Lawrence Rubber Co., Ltd., $102,869.70; The St. Louis Bedding Co., Ltd., $80,256.68; Sainthill-Levine and Co., Ltd., $174,887.50; Scott Clothing Co., Ltd., $70,603.84; Service Garment Co., $179,600.23; S. and G. Clothing Co. Ltd., $959,203.75; Shiff and Co., Incorporated, $311,405.84; Simmons Ltd., $69,748.46; The Robert Simpson Co., Ltd. (Ascot Clothes), $199,919.29; L. Solomon and Sons, $26,401; Sparks-Harrison Ltd., $109,023.01; S. Stall and Son Ltd., $122,376.15; Standard Clothing Manufacturers Ltd., $36,572.33; Standard Overall Manufacturing Co., $32,417.38; Standard Whitewear Manufacturing Co., $37,800; Sterling Cloak Co., Ltd., $397,143.17; Sterling Clothing Co., Ltd., $1,205,273.04; The M. Stone Clothing Co., Ltd., $185,945.30; The Strathcona Garment Manufacturing Co., $43,393.93; The Superior Knitting Mills Ltd., $138,801.98; Superior Pant Manufacturing Co., $25,688.

Tip Top Tailors Ltd., $2,278,623.42; Tooke Brothers Ltd., $66,183.20; Traders Manufacturing Co., Ltd., $90,957.64; Trio Shirt Manufacturing, Reg'd, $92,364.80.

United Garments Ltd., $131,120.65; T. M. Vaughan Ltd., $78,792.25; Jack Victor Incorporated, $365,877.75.

Western Glove Works Ltd., $152,806.87; Western King Manufacturing Co., Ltd., $232,233.75; Western Shirt and Overall Manufacturing Co., Ltd., $171,753.27; Woods Manufacturing Co., Ltd., $470,099.89; The Workman Uniform Co., Ltd., $2,323,438.71; Yamaska Garments Ltd., $231,028.

IX Coal: Bought for the R.C.A.F. Payment: Royal Air Force Ferry Command (British Air Ministry), $25,655.87.

XI Ethylene Glycol: Purchasing and processing before distribution for war purposes and certain civilian requirements. Payment: Carbide and Carbon Chemical Corporation, $317,900.46. Receipt: Canadian Industries Ltd., $317,900.45.

XIII Gilding Metal Slabs: For war requirements. Payment: Superior Steel Corporation, $171,993.32.

XV Molybdenum: To maintain reserve stock. Payments: Quyon Molybdenite Co., Ltd., $45,427.61; Railway and Power Engineering Corporation Ltd., $121,668.08.

XX Ships Salvage: Represents receipts in excess of payments from salvage operations.

XXI Stop Watches: For war purposes. Payment: Ministry of Supply, $29,177.36.

XXII Storage Tanks: For storage of gasoline. Payment: Meyer Brenner and Co., Ltd., $31,088.32.

XXV Tin: For maintenance of reserve stock. Payments: African Metals Corporation, $35,087.04; Benedict Proctor Manufacturing Co., Ltd., $26,560.78; Canada Metal Co., Ltd., $48,901.65; The Consolidated Mining and Smelting Co. of Canada, Ltd., $729,814.12; Dale and Co., Ltd., $178,422.48; Frankel Brothers Ltd., $33,510.69; Harry Harris and Co., $25,620.19; Laminated Papers Ltd., $32,367.80; Metals Reserve Co., $680,026.05; Metal Traders Ltd., $144,636.29; Metal and Thermit Corporation, $32,356.10; Mount Royal Metal Co., Ltd., $136,324.15; McKay Smelters Ltd., $69,933.12. Receipts: Adam Hope Co., Ltd., $149,415.40; Canada Foils Ltd.,

$48,433.36; Dominion Foundries and Steel Ltd., $51,490.71; A. C. Leslie and Co., Ltd., $27,942.56; McKay Smelters Ltd., $29,476.30; Mount Royal Metal Co., Ltd., $51,181.47; The Steel Co. of Canada, Ltd., $419,079.32.

XXVI Tungsten: Reserve stock against contingencies. Payments: The Consolidated Mining and Smelting Co. of Canada Ltd., $164,995.37; Hollinger Consolidated Gold Mines Ltd., $159,942.41; Electro Metallurgical Co., $411,417.02; Electro Metallurgical Sales Corporation, $117,099.11; Wah Chang Trading Corporation, $990,501.88; Leonard J. Buck Incorporated, $149,250.38. Receipts: Atlas Steels Ltd., $1,961,565.35; Crucible Steel Co. of America, $84,151.08.

XXVIII Wood Pilings: Represents recovery of previous year's expenditure.

F This covers accruals of semi-annual deposits by Sorel Industries Limited for net depreciation charges assessed against that portion of the plant owned by the Governments of Canada and the United Kingdom. Under the contract, the Company is allowed to charge special depreciation rates on its portion of the plant, and similar rates are also required to be assessed on the Crown investment.

When the value of actual replacements in the Crown plant do not equal the amount of depreciation assessed, the unused balance is remitted and deposited in this account. The Company is permitted to draw upon this fund when the situation is reversed.

G H I J This account is credited with advances by other Governments for the purchase of war supplies, and debited with the value of the relative shipments.

K Deductions for Victory Bonds instalments from the weekly wages of prevailing rates employees at the Dominion Arsenals are deposited in this account, and cheques are drawn against it periodically in favour of the Receiver General and forwarded to the Department of Finance. The balance represents the instalments not yet remitted.

L Deductions from the salaries of employees of the Department, not paid by Central Pay Office, are deposited in this account, and cheques are drawn against it in favour of the Bank of Canada as the Certificates are fully paid. The balance represents the incomplete subscriptions at the close of the year.

M All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The balance represents the liability in respect of this Department at the close of 1942-43.

N When cash is received from contractors and others without sufficient information for proper application of the credit, the funds are deposited in this account pending clearance.

1942-43

PUBLIC ACCOUNTS

PART II

K

Appendices 1 and 2

DEPARTMENT OF MUNITIONS AND SUPPLY

APPENDIX I

JOINT PROJECTS WITH THE UNITED KINGDOM

At the commencement of the war, expansion programs for the production of munitions and supplies were undertaken in Canada both by the Canadian and United Kingdom Governments, through the medium of the Department of Munitions and Supply. The plants constructed by the United Kingdom Government were mainly concerned with the production of chemicals and explosives. However, it was not long before the requirements of both Governments necessitated the construction of plants whose output could be mutually shared, and there followed a program of joint projects.

As the requirements expanded and became more diversified, this method of joint investment extended into plants that were originally constructed by one Government or the other, with the result that it grew increasingly difficult to determine the individual interests.

However, it has been decided that the Canadian Government will purchase from the United Kingdom Government, their capital investment in munition plants in Canada as at March 31, 1943, and a preliminary payment of $200,000,000 has been made.

The task of clarifying the accounts and determining the investment of the United Kingdom in these plants is well under way, and it is anticipated that final adjustment will be effected in the accounts of the coming fiscal year.

The acquisition covers plants wholly financed by the United Kingdom as well as those jointly financed with Canada; the following table however deals only with the latter:

JOINT PROJECTS WITH THE UNITED KINGDOM GOVERNMENT

PLANT INVESTMENT ONLY

Plant	Division of Estimated Cost		Total Estimated Cost	Expenditures to Mar. 31, 1943			Payments to Citadel Merchandising Co., Ltd., for Purchase of Machinery (Included in Previous Column)
	United Kingdom	Canada		United Kingdom	Canada	Total	
Alberta Nitrogen Co., Ltd.	7,833,333 33	3,916,666 67	11,750,000 00	5,591,754 34	3,122,562 40	8,714,316 74	22,174 26
Border Cities Industries Ltd.	4,320,167 00	4,320,167 00	8,640,334 00	2,792,856 91	2,894,332 78	5,687,189 69	3,790,633 20
S. F. Bowser Company, Limited	75,000 00	85,328 16	160,328 16	.....	93,028 42	93,028 42	93,028 42
Canadian Car Munitions Ltd.	15,057,503 39	1,993,514 18	17,051,017 57	15,232,011 07	1,789,340 13	17,021,354 20	
Canadian Elevator Equipment Co., Ltd.	53,332 63	33,055 95	86,388 58	38,602 86	26,194 11	64,796 97	53,189 70
Canadian Pacific Railway Company	572,000 00	3,886,964 98	4,458,964 98	572,000 00	3,627,942 75	4,199,942 75	1,410,791 02
Canadian Westinghouse Co. Ltd.	4,113,029 83	4,113,029 84	8,226,059 67	3,446,871 07	3,635,865 51	7,082,736 58	3,431,514 52
Defence Industries Ltd., Project 28	291,594 00	37,500 00	332,094 00	273,050 09	37,500 00	310,550 09	171 13
Defence Industries Ltd., Montreal	Not settled.	11,956,000 00	11,956,000 00	.....	7,011,698 64	7,011,698 64	2,779,604 59
Defence Industries Ltd., Project 20	8,533,672 22	1,101,850 00	9,635,522 22	8,534,742 04	1,770,180 35	10,304,922 39	151,323 49
Defence Industries Ltd., Project 21	10,040,494 99	1,395,862 50	11,436,357 49	7,744,396 06	2,884,211 08	10,628,607 14	40,108 97
Defence Industries Ltd., Verdun	10,275,592 00	1,867,363 00	12,142,955 00	8,751,348 94	870,398 94	9,621,747 88	4,831,719 78
Department of Transport	15,000 00	10,000 00	25,000 00	13,901 06	9,267 38	23,168 44	23,168 44
*Dominion Arsenal, Quebec	2,084,000 00	32,325,274 29	34,409,274 29	2,084,000 00	19,376,822 18	21,460,822 18	7,915,036 45
Dominion Bridge Co., Ltd.	2,593,425 00	1,536,844 00	4,130,269 00	2,290,714 49	1,402,862 26	3,693,576 75	1,689,483 44
Dominion Engineering Works Ltd.	3,326,630 00	7,458,803 61	10,785,433 61	3,256,851 41	5,327,837 31	8,584,688 72	5,430,066 33
Dominion Foundries and Steel Ltd.	497,202 00	497,203 00	994,405 00	450,327 68	Cr.450,327 68		
Electric Reduction Co. of Canada Ltd.	175,000 00	25,000 00	200,000 00	180,243 36	24,750 00	204,993 36	

Genelco Limited	2,972,849 00	14,332,258 00	17,305,107 00	3,164,558 60	10,254,119 25	13,418,677 85	7,595,082 85
General Engineering Co., Limited	4,771,032 68	562,111 88	5,333,144 56	4,455,875 00	682,304 58	5,138,179 58	
*John Inglis Company, Limited	8,537,842 00	16,559,105 60	25,096,947 60	8,537,842 00	16,889,111 37	25,426,953 37	12,909,953 37
Robert Mitchell Company, Ltd	300,000 00	906,758 56	1,206,758 56	171,893 42	592,086 85	763,980 27	763,980 27
Otis-Fensom Elevator Co., Ltd	7,452,436 00	3,284,146 15	10,736,582 15	7,452,436 00	4,470,053 89	11,922,489 89	6,772,489 89
Ottawa Car and Aircraft Ltd	1,239,000 00	1,537,750 00	2,776,750 00	1,316,263 99	1,184,075 10	2,500,339 09	955,824 97
Reliance Gear Works Ltd	40,000 00	21,093 78	61,093 78	32,494 01	21,093 78	53,587 79	28,414 47
Small Arms Limited	2,456,892 00	6,391,492 41	8,848,384 41	2,456,892 00	6,276,123 80	8,733,015 80	1,752,383 69
Sorel Industries Limited	3,481,991 80	838,008 20	4,320,000 00	3,238,275 48	838,008 20	4,076,283 68	2,588,511 31
Trenton Steel Works Ltd	332,367 50	332,367 50	664,735 00	257,584 01	268,795 66	526,379 67	223,674 49
Vivian Diesels and Munitions Ltd	163,890 00	304,573 15	468,463 15	123,091 59	215,100 05	338,194 64	190,666 52
York Arsenals Limited	3,728,155 76	621,359 29	4,349,515 05	1,105,605 10	1,186,259 81	2,291,864 91	2,291,864 91
	$105,336,433 13	$122,251,451 70	$227,587,884 83	$93,566,488 58	$96,331,598 90	$189,898,087 48	$67,734,860 48

* The above does not include expenditures by the Department of National Defence—Army, prior to the taking over of these projects by the Department of Munitions and Supply.

APPENDIX 2

GOVERNMENT-OWNED (MUNITIONS) COMPANIES

In accordance with the powers contained in Section 6 (3) (*a*) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister as at March 31, 1943. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with Section 6 (3) (*c*) of the above mentioned Act, the Auditor General is appointed as Auditor of such Companies, and the balance sheets and operating statements submitted herewith were furnished, and certified to, by him. Statements were not furnished for Veneer Log Supply Ltd. (its current fiscal year-end being August 31, 1943), or for North West Purchasing Ltd. (incorporated in February, 1943). The balance sheet of Fairmont Company Ltd. has been withheld for security reasons.

The assets referred to in the footnote on the balance sheets included in this appendix represent the Government's investment in plant and equipment, and were acquired from advances set out in Schedule 1 to the Department of Munitions and Supply balance sheet, see page K—32.

On Exhibit "B" to Wartime Housing Limited's balance sheet, there is shown expenditure of $160,294.83 for additions and alterations, training school for merchant seamen, Hubbards Cove, N.S., and expenditure of $293,155.23 for construction and equipping mooring pool for merchant seamen, Halifax, N.S. The Department of Munitions and Supply authorized the amounts of $135,000 and $279,500 respectively for these projects.

On the balance sheet of Wartime Merchant Shipping Ltd., an amount of $184,926,337.89 has been deducted from the liability to the Department of Munitions and Supply. Treasury records show this deduction as $182,522,548.78 and this difference will be cleared on receipt of further advice.

The following is a list of the companies, together with a précis outlining the principal activities of each.

Page	Company	Principal Activities
K–76	Allied War Supplies Corporation	Supervision of construction and production of certain munition plants, also the disposition of their respective products.
K–78	Atlas Plant Extension Ltd.	Agent for the Department in connection with loans and capital assistance made to Atlas Steels Ltd.
K–80	Aero Timber Products Ltd.	Production of logs suitable for the manufacture of aero grade lumber required for the construction and repair of aircraft.
K–84	Citadel Merchandising Co., Ltd.	Acquisition of machine tools for various munition plants.
K–88	Cutting Tools and Gauges Ltd.	Repair and reconditioning of cutting tools, also the purchase of gauges.
K–91	Fairmont Co. Ltd.	Acquisition and disposal of rubber.
K–93	Federal Aircraft Ltd.	The supervision of Avro Anson Program; purchase of parts and materials under the Anson Central Purchasing Plan and Anson Spares Program; also the manufacture of Avro Anson fuselages.
K–97	Machinery Service Ltd.	Repair and reconditioning of machine tools.
K–100	Melbourne Merchandising Ltd.	Acquisition and disposal of wool.
K–102	National Railways Munitions Ltd.	Manufacture of guns and gun carriages.
K–104	North West Purchasing Ltd.	Supervision of the placing of orders for the United States Government in connection with the Alaska Highway.
K–105	Park Steamship Co., Ltd.	Control over the operation of Crown-owned cargo vessels.
K–107	Plateau Co., Ltd.	Acquisition and disposal of raw silk, nylon and other commodities.

Page	Company	Principal Activities
K–109	Polymer Corporation Ltd.	Manufacture of synthetic rubber. Project at present in construction stage.
K–111	Research Enterprises Ltd.	Manufacture of optical glass and various classes of secret technical equipment.
K–114	Small Arms Ltd.	Manufacture of rifles and sub-machine guns.
K–117	Toronto Shipbuilding Co., Ltd.	Construction of naval escort vessels.
K–120	Trafalgar Shipbuilding Co., Ltd.	The securing of priorities for certain ship components obtained in United States.
K–120	Veneer Log Supply Ltd.	Production of logs suitable for the manufacture of veneer, required for the construction and repair of aircraft.
K–121	Victory Aircraft Ltd.	Construction of Lancaster bombers and other aircraft.
K–124	War Supplies Ltd.	**Authority to negotiate, deal and enter into agreements** with the Government of the United States for the delivery to that Government of munitions of war and supplies.
K–126	Wartime Housing Ltd.	Agent for the Department in connection with construction and operation of housing facilities for munition workers.
K–131	Wartime Merchant Shipping Ltd.	Supervision of the cargo vessel program. Acts as financial agent of the Department, in connection with payments for the construction of the vessels.
K–134	Wartime Metals Corporation.	**Supervision of the development and operation of certain** mining properties, together with the development and operation of certain other mining properties.

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ALLIED WAR SUPPLIES CORPORATION

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash—			Accounts Payable—		
In Bank	9,790 64		*Re* Administration Expenses, etc.	1,827 82	
Petty Cash	615 74		*Re* Employees' War Savings	28 50	
		10,406 38	*Re* Colborne Warehouse	4,376 51	
					6,232 83
Accounts Receivable—			Dominion Government—		
Dept. of Transport (*re* Workmen's Compensation)	3,768 72		*Advances*—		
Re Operation of Trucks for Proofing	3,648 77		Imprest Fund	100,000 00	
Sundry	1,921 90		*Deduct*—		
		9,339 39	Administration Expenses—		
			Disbursements during the fiscal year (Exhibit "A")	$ 867,767 80	
Deposits, Advances, etc.—			*Less*—Reimbursements	784,121 18	
Employees' Advances	2,248 25			83,646 62	
Security Deposits	431 00			16,353 38	
Unemployment Insurance Stamps	161 19				
		2,840 44	Disbursements for Furniture and Equipment (per contra)	50,717 00	
Furniture and Equipment—At Cost (Contra)		50,717 00			67,070 38
		$ 73,303 21			$ 73,303 21

Approved on behalf of the Board.

CHAS. A. DUNNING,
Director.

H. CRABTREE,
Director.

I have examined the accounts of Allied War Supplies Corporation, for the year ended 31st March, 1943, and have received all the information and explanations I have required. In my opinion, the above balance sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at 31st March, 1943, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

ALLIED WAR SUPPLIES CORPORATION—*Concluded*

EXHIBIT "A"

Administration Expenses, etc., for the year ended March 31, 1943

		Departments					
	Total	Administration	Chemical	Co-ordinating	Engineering	Legal	Shell Filling
Salaries	667,642 97	165,344 26	166,085 55	26,875 12	119,422 16	17,079 20	172,836 68
Travelling Expenses, etc.	79,297 01	11,840 29	29,606 67	890 80	11,480 72	361 49	25,117 04
Telephone Service	9,893 45	9,893 45					
Telephone Long Distance Calls	19,691 64	5,985 78	6,937 64	1,137 42	912 79		4,718 01
Telegraph	4,051 33	1,132 58	1,223 99	372 14	871 66		450 96
Office Supplies	30,598 27	28,637 53			11 61		1,949 13
Postage and Excise Stamps	4,629 32	4,629 32					
Repairs and Maintenance	1,742 45	1,742 45					
Rent	29,137 55	29,137 55					
Power and Light	1,499 84	1,499 84					
Water	178 13	178 13					
Insurance	1,006 66	1,006 66					
Office Services	2,824 71	2,824 71					
Professional Services	4,712 10	4,712 10					
Sundries	1,649 29	614 80	92 88	41 37	98 80		801 44
Unemployment Insurance	2,459 66	2,459 66					
Moving Expense	1,633 23	1,633 23					
	862,647 61	273,272 34	203 946 73	29,316 85	132,797 74	17,440 69	205,873 26
Office Furniture and Equipment	5,120 19	5,120 19					
	$ 867,767 80	$ 278,392 53	$ 203,946 73	$ 29,316 85	$ 132,797 74	$ 17,440 69	$ 205,873 26

ATLAS PLANT EXTENSION LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank		895,591 04	Accounts Payable		161,298 03
Accounts Receivable		30,517 00	Atlas Steels Limited—Created Credit		951,511 37
Atlas Steels Limited—			Dominion of Canada—Advances		7,223,938 01
Working Capital Loan	3,900,000 00		Share Capital—		
Plant Extension Loan	3,508,032 52		Authorized: 1,000 shares of no par value.		
		7,408,032 52	Issued: 18 shares, fully paid		18 00
Deferred Organization and Administrative Expenses		2,624 85			
		$ 8,336,765 41			$ 8,336,765 41

("Capital Assistance" Trust Account—Atlas Steels Limited)

Cash at Bank		238,223 73	Department of Munitions and Supply (Exhibit "A")—Advances received to March 31, 1943	8,151,000 00	
			Deduct—Disbursements made to March 31, 1943	7,912,776 27	
					238,223 73
		$ 238,223 73			$ 238,223 73

Approved on behalf of the Board.

J. G. MORROW,
Director.

JOHN R. READ,
Director.

I have examined the accounts of Atlas Plant Extension Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

ATLAS PLANT EXTENSION LIMITED—*Concluded* EXHIBIT "A"

Advances received from the Department of Munitions and Supply less disbursements made to March 31, 1943

("Capital Assistance" Trust Account—Atlas Steels Limited)

"Capital Assistance" Project	Advances received to March 31, 1943	Disbursements made to March 31, 1943	Unexpended Portion
40 mm. Bofors A.A. and 2 Pdr. Barrel Forgings	609,000 00	610,864 35	1,864 35Cr.*
6 Pdr. and 12 Pdr. Barrel, Breech Ring and Breech Block Forgings	1,527,000 00	1,481,287 84	45,712 16
3·7 A.A. Jacket, Breech Block and Breech Bracket Forgings	115,000 00	109,904 26	5,095 74
Additional Ingot Steel Capacity	2,550,000 00	2,525,376 15	24,623 85
Bullet Core Steel	550,000 00	507,362 29	42,637 71
Small Arms Program Steels	1,300,000 00	1,071,497 66	228,502 34
Additional Ordnance Program Facilities	1,500,000 00	1,606,483 72	106,483 72Cr.*
	$ 8,151,000 00	$ 7,912,776 27	$238,223 73

* Although disbursements were made, in connection with these projects, in excess of the cumulative totals of the round sum advances requisitioned for their account from the Department of Munitions and Supply, expenditures plus commitments as at March 31, 1943, were less than the amounts authorized for the projects.

AERO TIMBER PRODUCTS LIMITED

Balance Sheet as at March 31, 1943

ASSETS		
Cash on Hand and at Bank		112,484 67
Accounts Receivable		37,375 60
Sundry Advances		3,176 08
Inventories, at estimated realizable value, as determined and certified by the Management—		
Logs in Woods	263,944 51	
Logs in Water	128,479 80	
		392,424 31
Deposits on Timber Sales		781 00
Stumpage		2,537 61
Prepaid Expense—Inventories of logging and commissary supplies		53,357 18
		602,136 45
Deficit—Net loss for the period from June 10, 1942, the date of incorporation, to March 31, 1943, per Operating Statement (Exhibit "A")		945,088 40
		$ 1,547,224 85

LIABILITIES		
Accounts Payable		369,159 71
Accrued Wages		42,130 32
Receiver General of Canada—		
Employees' Income Tax	31,527 79	
Workmen's Compensation	5,617 37	
Unemployment Insurance	9 10	
		37,154 26
Reserve for Stumpage		227,505 60
Reserve for Royalties		38,870 42
Department of Munitions and Supply—Advances		832,372 54
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 32 shares, fully paid		32 00
		$ 1,547,224 85

NOTES:

As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $702,627.46, as shown in Exhibit "C".

There were indeterminate liabilities as at March 31, 1943, for bonuses payable to employees working over 100 days in Queen Charlotte Island camps; and for guaranteed profits at J. R. Morgan camps during the period from January 1 to March 31, 1943.

Approved on behalf of the Board.

R. J. FILBERG,
Director.

J. H. McDONALD,
Director.

I have examined the accounts of Aero Timber Products Limited for the period from June 10, 1942, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

AERO TIMBER PRODUCTS LIMITED—*Continued* EXHIBIT "A"

Operating Statement for the period from June 10, 1942, the date of incorporation, to March 31, 1943

Log Sales		175,058 47
Less—Selling Expenses—		
Barging and Towing	56,940 29	
Boomsticks	378 41	
Harbour dues	43 74	
		57,362 44
		117,696 03
Cost of Sales—		
Operating Expenses (Exhibit "B")	1,420,075 08	
Less—Inventories of logs in Woods and in Water as at March 31, 1943	392,424 31	
		1,027,650 77
Gross Loss		909,954 74
Add—Administrative Expenses—		
Salaries	19,111 04	
Travelling	4,677 48	
Telephone and Telegraph	2,408 99	
Advertising	2,018 06	
Rent and Light	1,375 07	
Stationery and Printing	697 99	
Legal	403 62	
Fidelity Insurance	152 80	
Postage and Excise	143 42	
Incorporation Expenses	442 79	
Miscellaneous	1,944 43	
		33,375 69
Net Operating Loss		943,330 43
Add—Miscellaneous Charge and Credit—		
Cash Discounts on Sales	3,501 58	
Cash Discounts on Purchases	—1,743 61	
		1,757 97
Net Loss for Period		$ 945,088 40

AERO TIMBER PRODUCTS LIMITED—*Continued* EXHIBIT "B"

Operating Expenses for the period from June 10, 1942, the date of incorporation, to March 31, 1943

	Labour	Material	Total
Moving Camps	7,887 53	158,605 35	166,492 88
Falling and Bucking	66,770 07	21,524 34	88,294 41
Yarding and Loading	52,650 66	42,807 60	95,458 26
"A" Framing	32,787 99	30,118 63	62,906 62
Hauling	5,783 79	13,197 05	18,980 84
Road Maintenance	25,198 37	6,381 09	31,579 46
Branch Lines	13,672 60	6,570 44	20,243 04
Shovel Repairs	792 79	7,528 57	8,321 36
Tractor Repairs	771 65	8,777 81	9,549 46
Speeders' Operation	1,106 01	780 95	1,886 96
Scow Maintenance	2,324 04	80 50	2,404 54
Booms Expense and Boats' Operation	24,940 30	10,931 15	35,871 45
Rafting	1,066 00	9,495 56	10,561 56
Building Maintenance	13,435 75	2,661 66	16,097 41
Blacksmith Shop	6,002 77	15,106 27	21,109 04
Machine Shop	2,020 69	3,815 24	5,835 93
Sawmill	8,082 75	3,435 79	11,518 54
Cruising	4,398 71	5,881 10	10,279 81
Superintendent and Timekeeper	29,020 68	576 69	29,597 37
Miscellaneous Camp Expense	31,576 43	13,921 63	45,498 06
Gibson Contract—undistributed	121,461 90	62,987 86	184,449 76
	$ 451,751 48	$ 425,185 28	876,936 76

Stumpage paid and reserved for	232,988 94
Rental of Equipment	103,643 83
Bonus to Queen Charlotte Island Operators	58,402 02
Scaling and Royalties	49,367 98
Loss on Cookhouse Operations	47,222 01
Organization and Management Fees	21,668 02
Loss on Bunkhouse Operations	15,533 94
Workmen's Compensation and First Aid	10,490 81
Employees' Steamship Fares	4,803 35
Timber Sales Expense	203 60
Profit on Store Operations	−1,186 18
Total, per Operating Statement	$ 1,420,075 08

AERO TIMBER PRODUCTS LIMITED—*Concluded* EXHIBIT "C"

Capital Assets held in trust for the Crown as at March 31, 1943

Land	500 00
Camp Buildings	75,551 34
Logging Machinery	282,530 83
Sawmill Machinery	15,334 50
Logging Tools, Blocks and Equipment	64,732 63
Camp Equipment	22,738 04
Railroad Steel	96,565 87
Railroad Equipment	96,888 50
Motor Vessels	42,658 50
Scows	2,000 00
Office Furniture and Equipment	3,127 25
Total	$ 702,627 46

CITADEL MERCHANDISING CO. LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities			
Cash on Hand		4,292 75	Bank Overdraft—General Account			1,964,153 71
Balance at Bank—United Kingdom Account		3,288 85	Accounts Payable—			
Accounts Receivable—			Machine tool purchases	3,486,161 20		
Machine tool sales	161,358 41		Administrative and operating expenses	16,426 07		
Machine tool rentals	38,033 26		Amtorg Trading Corporation	41,322 21		
Department of National Defence (Army)	181,437 85		Sundry	16,061 50		
West Coast Industries Limited	56,785 34				3,559,970 98	
Sundry	4,808 35		Customs duty and taxes accrued			51,621 30
		442,423 21	Receiver General of Canada—			
Sundry Advances and Deposits		1,921 75	Employees' Income Tax	3,780 83		
Advances to manufacturers and manufacturers' agents in connection with orders placed for machine tools (including amounts payable)—			Employees' War Savings	1,319 53		5,100 36
General Account	5,008,534 62		Department of Munitions and Supply—			
United Kingdom Account	127,243 32		Dominion of Canada Account (Exhibit "A")	2,602,373 95		
		5,135,777 94	United Kingdom Account	131,127 49		
Inventories of machine tools purchased by the Company, at cost, as determined and certified by the Management—			*Add*—			
At Company's Warehouses	893,416 83		Transfer value of machine tools released by contractors, and held in trust for the Department, less disposals	793,336 74		
At Contractors' Plants	41,342 61		Reserve resulting from transfers from inventories to authorized projects at valuations in excess of cost (net)	156,944 39		
On Lease	2,115,053 19		Surplus *re* machine tool sales	28,244 66		
On Loan	105,136 49				978,525 79	
	3,154,949 12					3,712,027 23
Less—Reserve for depreciation *re* leased machine tools	379,621 87					
		2,775,327 25				

Inventories of machine tools released by contractors, and held in trust for disposal on behalf of the Department of Munitions and Supply, at departmental transfer values plus charges—		
At Company's Warehouses	560,163 44	
At Contractors' Plants	101,464 29	
On Lease	78,296 55	
On Loan	54,949 24	
		794,873 52
Deferred Charges—		
Progress payments re construction of Toronto Warehouse	50,555 03	
Ville La Salle Warehouse, including facilities, at cost	58,879 37	
Office furniture and equipment, at cost	25,546 91	
		134,981 31
		$ 9,292,886 58

NOTE:
As at March 31, 1943, there were outstanding letters of credit totalling $778,318.63

Approved on behalf of the Board,

THOMAS ARNOLD,
Director.

L. J. BELNAP,
Director.

Share Capital—	
Authorized: 1000 shares of no par value	
Issued: 13 shares, fully paid	13 00
	$ 9,292,886 58

I have examined the accounts of Citadel Merchandising Co. Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CITADEL MERCHANDISING CO. LIMITED—*Continued* EXHIBIT "A"

Department of Munitions and Supply Advances (Dominion of Canada Account) for the year ended March 31, 1943

Balance as at April 1, 1942		34,021,831 85
Add—		
Advances received during year, less refunds remitted	36,892,325 31	
Net Proceeds from sale of machine tools disposed of on behalf of the Department of Munitions and Supply	674,585 60	
Rentals received from leasees of machine tools released by contractors and held in trust for the Department	10,407 61	
		37,577,318 52
		71,599,150 37
Deduct—		
Expenditures during year, for machine tools delivered to authorized projects (including $20,015,476.48 for items yet to be cleared by final accounting statements)	68,152,205 10	
Die Committee purchases (not yet cleared by final accounting statements)	404,303 11	
Duties and taxes absorbed on machine tools transferred to United Kingdom projects (not yet billed to the Department)	1,673 16	
Transportation costs *re* machine tools transferred to authorized projects	83 29	
	68,558,264 66	
Reconditioning costs, etc., on machine tools disposed of on behalf of the Department	5,038 29	
		68,563,302 95
		3,035,847 42
Add—Expenditures for office furniture and equipment included in administrative and operating expenses to March 31, 1942, set up as a deferred charge as at March 31, 1943		19,993 50
		3,055,840 92
Deduct—Administrative and Operating expenses for Year (Exhibit "B")		453,466 97
Balance as at March 31, 1943, per Balance Sheet		$ 2,602,373 95

CITADEL MERCHANDISING CO. LIMITED—*Concluded* EXHIBIT "B"

Administrative and Operating Expenses for the year ended March 31, 1943

Montreal Office—		
Office Salaries	251,868 40	
Draughting Salaries	11,013 01	
Travelling Expenses	18,278 32	
Rent, Light and Taxes	20,059 25	
Telephone	15,751 22	
Printing and Stationery	11,960 39	
Audit Fees	8,650 00	
Freight, Express and Cartage	5,841 78	
Rental of Equipment	7,359 98	
Sundry Office Expense	4,010 74	
Postage and Excise	3,528 70	
Bank Charges, Exchange, etc.	3,078 23	
Customs Fees, etc.	3,284 10	
Telegraph	3,119 96	
Technicians' Expense	1,805 91	
President's Travelling Expense	1,920 99	
President's Montreal Expense	942 47	
Unemployment Insurance	1,714 30	
Exhibition Expense	807 63	
Sundry Executive Expense	754 87	
Automobile Allowances	900 00	
Miscellaneous	1,107 71	
		377,757 96
Outside Offices—		
Toronto	18,205 89	
Washington	9,661 81	
Chicago	1,603 02	
		29,470 72
Warehouses—		
Ville LaSalle	28,862 39	
Toronto	1,136 90	
		29,999 29
Special Expenses—		
Bolt and Screw War Service Bureau	8,096 71	
Die Committee	6,583 99	
Drop Forge War Service Committee	657 94	
U.S. Technical Inspection expense	522 59	
Citadel Advisory Committee	204 23	
Machine Tool War Service Committee	173 54	
		16,239 00
Total, applied against Department of Munitions and Supply Advances, Dominion of Canada Account (Exhibit "A")		$ 453,466 97

CUTTING TOOLS AND GAUGES LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank		22,956 15	Accounts Payable		23,966 80
Accounts Receivable		126,216 07	Accrued Liabilities—		
Advances to Gauge Suppliers, *re* gauges delivered but not yet accepted		86,088 64	Service Fees and Expenses	13,915 37	
Sundry Advances		1,406 85	Wages	2,143 33	
Inventories, at cost, as determined and certified by the Management—					16,058 70
Work in Process	4,641 36		Receiver General of Canada—		
Abrasive Supplies, etc.	11,045 10		Customs duties and taxes on equipment originally imported free—estimated	19,384 03	
		15,686 46	Employees' Income Tax	1,350 42	
Deferred Charge— Tools and Fixtures unamortized		56,287 01	Workmen's Compensation	1,233 99	
		308,641 18	Employees' War Savings	23 00	
					21,991 44
Deficit—Cutter Reclaiming Division Net Loss for the year ended March 31, 1943, per Operating Statement (Exhibit "A")		575 31	Department of Munitions and Supply— Advances	415,935 36	
			Less—Gauge Division Administrative Expenses for the year ended March 31, 1943 (Exhibit "B")	168,765 81	
					247,169 55
			Share Capital— Authorized: 1,000 shares of no par value. Issued: 30 shares, fully paid		30 00
		$ 309,216 49			$ 309,216 49

NOTE:
As at March 31, 1943, the Company had in its charge, Crown-owned Capital assets with a cost valuation of $222,158.95, as shown in Exhibit "C".

Approved on behalf of the Board.

A. E. NAYLOR,
Director.

J. H. COFFEY,
Director.

I have examined the accounts of Cutting Tools and Gauges Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

CUTTING TOOLS AND GAUGES LIMITED—*Continued* EXHIBIT "A"

Cutter Reclaiming Division Operating Statement for the year ended March 31, 1943

Service Charges			271,044 22
Deduct—			
Direct Labour		79,296 40	
Factory Overhead Expenses—			
Abrasive Supplies	14,795 63		
Cost of Living Bonus	14,173 26		
Overtime Allowance	12,219 68		
Supervision Salaries and Wages	10,735 40		
Amortization of Tools and Fixtures	10,000 00		
Occupancy Charges	9,671 76		
Service Fees—John Inglis Co. Limited	7,591 97		
Minor Additions to Machinery and Equipment	7,195 84		
Inspection Salaries and Wages	5,535 82		
Salaries—Foremen and Superintendents	5,391 38		
Lost Time	4,891 73		
Instruction and School Time	3,935 64		
Receiving and Shipping—Salaries and Wages	3,840 56		
Stores and Chasers—Salaries and Wages	3,829 96		
Light and Power	3,208 60		
Workmen's Compensation	2,886 79		
Plant Protection Service	2,455 40		
Gauges	1,771 57		
Defective Workmanship	1,736 46		
Payroll Service	1,694 80		
Outside Labour and Material Purchases	1,596 62		
Perishable Small Tools	1,139 23		
Sundry Operating and Packing Supplies	1,034 81		
Miscellaneous	5,891 98		
		137,224 89	
Administrative Overhead Expenses—			
Administrative Salaries	5,218 29		
Clerical Salaries	9,829 00		
Cost of Living Bonus	1,755 32		
Printing and Stationery	3,895 33		
Occupancy Charges	1,666 77		
Office Supplies	1,540 76		
Accounting Service	1,500 00		
Advertising	1,133 22		
Purchasing Service	1,000 00		
Miscellaneous	1,600 61		
		29,139 30	
		245,660 59	
Less—Inventory of Work in Process as at March 31, 1942		4,641 36	
			241,019 23
Net Operating Profit			30,024 99
Deduct—Other Charges and Credit—			
Preliminary expenses, written off—			
Balance as at March 31, 1942	19,648 71		
Expenses during Year	10,508 55		
		30,157 26	
Cash Discounts on Sales		791 51	
Cash Discounts on Purchases		348 47Cr.	
			30,600 30
Net Loss for Year			$ 575 31

CUTTING TOOLS AND GAUGES LIMITED—*Concluded* EXHIBIT "B"

Gauge Division Administrative Expenses for the year ended March 31, 1943

Salaries and Wages	119,088 18
Travelling	17,524 62
Stationery and Office Supplies	8,954 28
Rent of Office Premises	8,191 00
Telephone and Telegraph	4,439 88
Postage and Excise Stamps	2,571 59
Office Repairs and Alterations	1,435 09
Rental of Accounting Machines	1,320 00
Living Allowances	1,314 68
Employees' Removal	1,061 27
Unemployment Insurance	782 04
Workmen's Compensation	511 51
Miscellaneous	1,571 67
	$ 168,765 81

NOTE: The Company commenced acting in the procurement of gauges on May 22, 1942, under the terms of an agreement with the Minister of Munitions and Supply representing His Majesty the King in right of Canada.

CUTTING TOOLS AND GAUGES LIMITED EXHIBIT "C"

Capital Assets held in trust for the Crown as at March 31, 1943

Machinery and Equipment	185,008 17
Office Furniture and Equipment	13,683 69
	198,691 86
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited	23,467 09
	$ 222,158 95

FAIRMONT COMPANY LIMITED

Income and Expenditure Statement for the year ended March 31, 1943

Sales of Crude Rubber			21,370,581 49
Cost of Sales			20,836,398 43
Gross Profit			534,183 06
Deduct—			
Warehousing Expenses—			
Watchmen and Protection	82,517 11		
Rent and Storage	61,840 66		
Handling and Testing	53,172 23		
Fire Insurance (to February 26, 1943)	16,315 83		
Custodians' Salaries and Wages	11,893 96		
Switching and Demurrage	9,832 05		
Light, Heat and Power	3,304 13		
Surety Bond Insurance	1,934 57		
Miscellaneous	6,818 29		
	247,628 83		
Warehouse Equipment	9,459 20		
		257,088 03	
Administrative Expenses—			
Salaries	46,850 80		
Travelling	7,285 64		
Office Rent	2,169 58		
Office Supplies	2,479 53		
Telephone and Telegraph	2,888 78		
Accounting Services	2,648 30		
Audit Fees	2,025 00		
Legal Fees	1,147 51		
Miscellaneous	1,386 35		
	68,881 49		
Office Furniture and Equipment	334 41		
		69,215 90	
			326,303 93
Net Operating Profit			207,879 13
Deduct—Other Charges and Credit—			
Loss on Scrap Rubber Operations (Exhibit "A")		307,629 51	
Buying Commission *re* rubber not shipped		20,095 50	
Loss on Claims, and Special Adjustments		13,549 26	
Miscellaneous Income		5,964 11Cr.	
			335,310 16
Net Loss for Year			$ 127,431 03

NOTE: Sales of shearlings totalling $147,118.24, not recorded in the above statement, were made during the year, at cost.

FAIRMONT COMPANY LIMITED—*Concluded* EXHIBIT "A"

Summary of Scrap Rubber Operations for the year ended March 31, 1943

Sales of Scrap Rubber			379,993 15
Cost of Sales			285,534 34
Gross Profit			94,458 81
Deduct—			
Operating Expenses—			
Inward and Outward Freight, Scaling, etc.	256,128 67		
Wages	35,074 49		
Handling and Sorting, etc.	6,261 46		
Yard Rent	4,575 00		
Fire Insurance (to February 26, 1943)	649 94		
Surety Bond Insurance	260 60		
	302,950 16		
Yard Equipment	22,890 25		
		325,840 41	
Administrative Expenses—			
Salaries	36,257 31		
Travelling	14,766 94		
Advertising	9,655 36		
Office Rent	3,413 88		
Telephone and Telegraph	2,442 73		
Accounting Services	2,121 61		
Office Supplies	1,647 52		
Legal Fees	1,025 94		
Incorporation expenses of private company acting as agent in operating Toronto Yard	560 70		
Miscellaneous	2,682 29		
	74,574 28		
Office Furniture and Equipment	2,037 33		
		76,611 61	
			402,452 02
Net Operating Loss			307,993 21
Deduct—Miscellaneous Income			363 70
Loss on Scrap Rubber Operations for Year, per Income and Expenditure Statement			$ 307,629 51

FEDERAL AIRCRAFT LIMITED

Balance Sheet as at March 31, 1943

Assets

Cash on Hand and at Bank		77,089 34
Accounts Receivable—		
Department of Munitions and Supply	1,269,401 56	
Sundry	224,552 33	
		1,493,953 89
Sundry Advances and Deposits		13,966 50
Inventories of aircraft parts and materials acquired under the Anson Central Purchasing Plan and the Anson Spares Program, at cost, as determined and certified by the Management (Exhibit "D")		1,611,542 44
Progress payments and materials supplied to manufacturers of aircraft parts to be acquired under the Anson Central Purchasing Plan and the Anson Spares Program (Exhibit "D")		3,803,999 05
Inventories, Delorimier Plant, at cost, as determined and certified by the Management—		
Materials	104,183 83	
Work in Process, per Manufacturing Statement (Exhibit "A")	259,450 73	
		363,634 56
		$ 7,364,185 78

Liabilities

Accounts Payable		2,344,345 32
Accrued Liabilities		11,737 84
Receiver General of Canada—		
Sales Tax	356,454 06	
Workmen's Compensation	5,239 76	
Employees' Income Tax	5,039 43	
Employees' War Savings	1,627 25	
		368,360 50
Department of Munitions and Supply—Advances		4,639,720 12
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 22 shares, fully paid		22 00
		$ 7,364,185 78

NOTES:

As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $151,009.28 (Exhibit "F").

There are contingent liabilities of indeterminate amounts, in respect of ultimate allowable costs and profits payable on uncompleted contracts for the manufacture of aircraft parts to be acquired under the Anson Central Purchasing Plan and the Anson Spares Program.

Approved on behalf of the Board.

W. A. NEWMAN,
Director.

D. H. MACFARLANE,
Director.

I have examined the accounts of Federal Aircraft Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

FEDERAL AIRCRAFT LIMITED—*Continued* EXHIBIT "A"

Manufacturing Statement (Delorimier Plant) for the year ended March 31, 1943

Inventory of Work in Process as at April 1, 1942			171,712 38
Add—			
Materials Used—			
Inventory, April 1, 1942	99,553 64		
Add—Purchases during Year	297,039 27		
	396,592 91		
Less—Inventory, March 31, 1943	104,183 83		
		292,409 08	
Direct Labour		598,094 41	
Factory Overhead Expenses (Exhibit "B")		534,523 51	
Administrative Overhead Charge (Exhibit "C")		7,200 00	
			1,432,227 00
			1,603,939 38
Deduct—Cost of completed batches of fuselages and sundry aircraft components delivered during Year			1,344,488 65
Inventory of Work in Process as at March 31, 1943 (including cost of certain delivered fuselages forming part of an uncompleted batch) per Balance Sheet			$ 259,450 73

NOTE: Expenditures during the year, on jigs and tools and improvements to the leasehold premises, were charged against Department of Munitions and Supply Advances and are, therefore, not included in the above statement.

FEDERAL AIRCRAFT LIMITED EXHIBIT "B"

Factory Overhead Expenses for the year ended March 31, 1943

Indirect Salaries and Wages—		
Management	6,958 00	
Progress and Planning	40,847 26	
Office	29,250 28	
Inspectors	47,422 33	
Foremen	43,254 62	
Storekeepers	39,730 60	
Shop Clerks and Timekeepers	19,322 63	
Sundry	54,140 53	
		280,926 25
Cost of Living Bonus		36,300 12
Overtime Premiums		70,837 74
Workmen's Compensation and First Aid		24,083 18
Unemployment Insurance		7,499 27
Rent and Heat		13,286 36
Light and Power		9,762 87
Water		918 50
Repairs and Maintenance		39,878 46
Stationery and Supplies		8,180 16
Telephone and Telegraph		1,715 25
Travelling		1,158 98
Local Transportation		1,071 89
Consumable Stores		16,745 81
Outside Processing		579 29
Protective Treatment		19,644 77
Small Tools		11,240 10
Engineering Tests		1,833 97
Shipping containers, crating and handling		5,368 71
Truck Maintenance		2,219 58
Freight and Cartage		4,453 00
Miscellaneous		3,948 36
Inventory Adjustments		1,582 09Cr.
Scrap Sales		4,609 98Cr.
		555,460 55
Deduct—Portion applicable to installation of machinery and equipment, and to jigs, tools, etc., manufactured by the Company		20,937 04
Total, per Manufacturing Statement		$ 534,523 51

FEDERAL AIRCRAFT LIMITED—*Continued* EXHIBIT "C"

Administrative Expenses for the year ended March 31, 1943

Salaries—		
Administration	61,170 82	
Production	113,476 62	
Engineering	110,870 10	
Progress and Planning	87,868 35	
Purchasing	51,557 54	
Accounting	39,237 65	
Toronto Office	20,629 75	
		484,810 83
Travelling and Living Expenses—		
Administration	8,230 42	
Production	17,119 83	
Engineering	16,396 57	
Progress and Planning	13,206 00	
Inspection	8,901 24	
Purchasing	3,151 74	
Accounting	154 65	
		67,160 45
Blue Printing		55,326 96
Telephone and Telegraph		43,114 22
Rent, Light, Water, etc.		26,964 41
Stationery and Office Supplies		26,766 48
Postage and Excise		5,148 63
Audit Fees		4,175 00
Unemployment Insurance		3,996 96
Experimental Expense		9,738 97
Miscellaneous		17,797 40
		745,000 31
Add—Sales Tax		34,857 30
		779,857 61
Deduct—		
Portion allocated to Manufacturing Expense	7,200 00	
Cash discounts earned	84,226 00	
		91,426 00
Total charged against Department of Munitions and Supply Advances		$ 688,431 61

FEDERAL AIRCRAFT LIMITED EXHIBIT "D"

Summary of transactions related to the Anson Central Purchasing Plan and the Anson Spares Program for the year ended March 31, 1943

Inventories of aircraft parts and materials as at April 1, 1942	716,925 12	
Progress payments and materials supplied to manufacturers as at April 1, 1942	1,659,398 56	
		2,376,323 68
Add—		
Purchases during year, including progress payments to manufacturers	19,998,937 07	
Jigs and tools acquired during year, including progress payments to manufacturers	59,906 17	
Warehouse Expenses (Exhibit "E")	267,477 84	
Special Purchase Rebates	17,579 53 Cr.	
Scrap Sales	983 27 Cr.	
		20,307,758 28
		22,684,081 96
Deduct—		
Sales to contractors, at cost	1,563,967 45	
Deliveries to contractors, as "free issue" (billed, at cost, to the Department of Munitions and Supply)	12,208,219 29	
Deliveries to R.C.A.F. Equipment Depots, at cost	3,187,532 52	
Amount charged against Department of Munitions and Supply Advances (*re* sundry expenses—net)	308,821 21	
		17,268,540 47
Inventories as at March 31, 1943, per Balance Sheet	1,611,542 44	
Progress payments and materials supplied to manufacturers as at March 31, 1943, per Balance Sheet	3,803,999 05	
		$ 5,415,541 49

FEDERAL AIRCRAFT LIMITED—*Concluded* EXHIBIT "E"

Warehouse Expenses for the year ended March 31, 1943

Salaries	92,841 56
Storage and handling charges, Toronto	72,944 81
Freight and Cartage	53,804 92
Inventory Adjustments	23,600 82
Protective Treatments	17,523 21
Shipping Containers	11,118 80
Rent	8,013 96
Watchmen	5,355 49
Building Alterations	5,333 90
Heat, Light, Power and Water	3,192 15
Stationery and Supplies	2,222 09
Travelling	1,027 21
Miscellaneous	3,329 21
Sales Tax	22,875 64
	323,183 77
Deduct—Handling charges recovered	55,705 93
Total, per Exhibit "D"	$ 267,477 84

FEDERAL AIRCRAFT LIMITED EXHIBIT "F"

Capital Assets held in trust for the Crown as at March 31, 1943

Machinery and Equipment—		
Delorimier Plant	67,662 78	
Wood Mosaic Limited	1,282 61	
		68,945 39
Furniture and Equipment—		
Head Office	51,241 61	
Delorimier Plant	24,696 54	
Stores Warehouse	6,125 74	
		82,063 89
		$ 151,009 28

NOTE:—The Company's manufacturing activities are carried on in leasehold premises.

MACHINERY SERVICE LIMITED

Balance Sheet as at March 31, 1943

Assets

Cash on Hand and at Bank		11,461 88
Accounts Receivable		37,035 75
Dues from employees, *re* Victory Loan subscriptions (secured by Dominion of Canada bonds held by Bank of Montreal)		1,190 00
Sundry Advances and Deposits		354 48
Inventories, at cost, as determined and certified by the Management—		
Materials	14,749 62	
Work in Progress	61,658 67	
		76,408 29
Deferred Charges and Prepaid Expenses—		
Gauges and Tools Unamortized	22,290 62	
Inventory of Hostel Supplies	1,297 11	
		23,587 73
		150,038 13
Deficit—Net loss for the year ended March 31, 1943, per Operating Statement (Exhibit "A")		1,151 25
		$ 151,189 38

Liabilities

Accounts Payable		21,135 68
Accrued Wages		3,997 62
Receiver General of Canada—		
Employees' Income Tax	2,132 03	
Workmen's Compensation	1,042 82	
Sales Tax	70 80	
		3,245 65
Bank of Montreal—Amount due in connection with employees' Victory Loan subscriptions (secured by Dominion of Canada bonds)		1,385 00
Department of Munitions and Supply—Advances		121,395 43
Share Capital—		
Authorized: 1,000 shares at no par value..		
Issued: 30 shares, fully paid		30 00
		$ 151,189 38

NOTE:
As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $515,445.61, as shown in Exhibit "B".

Approved on behalf of the Board.

THOMAS ARNOLD,
Director.

E. CORBEIL,
Director.

I have examined the accounts of Machinery Service Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

MACHINERY SERVICE LIMITED—*Continued* EXHIBIT "A"

Operating Statement for the year ended March 31, 1943

Service Charges (including $37,789.74 for draughting)			137,331 31
Deduct—			
Materials Used:			
Inventory as at April 1, 1942	1,038 76		
Add—Purchases during Year	33,363 05		
	34,401 81		
Less—Materials used in construction of additions to buildings, plant, etc.	5,396 77		
	29,005 04		
Less—Inventory as at March 31, 1943	14,749 62		
		14,255 42	
Direct Labour (including $25,544.56 for draughting (wages)	106,380 02		
Less—Labour expended in construction of additions to buildings, plant, etc.	12,146 68		
		94,233 34	
Factory Overhead Expenses:			
Indirect Wages	51,030 23		
General Materials, etc.	11,089 29		
Heat, Light and Power	10,502 27		
Gauges and Tools Amortized	4,458 12		
Workmen's Compensation	3,459 25		
Stationery and Draughting Supplies	2,737 31		
Perishable Tools	1,220 51		
Miscellaneous	2,971 67		
	87,468 65		
Less—Portion applicable to construction of additions to buildings, plant, etc.	13,383 80		
		74,084 85	
Administrative Overhead Expenses:			
Office Salaries	13,721 72		
Travelling	2,742 56		
Telephone and Telegraph	1,236 42		
Office Supplies and Expenses	1,087 58		
Miscellaneous	719 67		
	19,507 95		
Less—Portion applicable to construction of additions to buildings, plant, etc.	2,983 22		
		16,524 73	
		199,098 34	
Deduct—Inventory of Work in Progress as at March 31, 1943		61,658 67	
			137,439 67
Net Operating Loss			108 36
Add—Other Charges and Credits—			
Preliminary Expenses written off—			
Balance as at April 1, 1942	16,565 72		
Expenses during Year	4,454 13		
	21,019 85		
Less—Portion capitalized as at August 31, 1942	18,628 52		
		2,391 33	
Cash Discounts on Purchases		750 16Cr.	
Profits from hostel operations, without providing for depreciation		598 28Cr.	
			1,042 89
Net Loss for Year			$ 1,151 25

MACHINERY SERVICE LIMITED—*Concluded* EXHIBIT "B"

Capital Assets held in trust for the Crown as at March 31, 1943

Land, Buildings and Equipment Expropriated (distribution not presently available)—		
Expropriation cost price	116,500 00	
Add—Interest and Taxes	3,595 50	
	120,095 50	
Less—Proceeds from sale of surplus material	162 35	
		119,933 15
Additions to Buildings		41,564 60
Employees' Hutments—		
Buildings	88,845 96	
Furniture and Equipment	14,292 28	
Kitchen Equipment and Utensils	1,431 75	
Furnishings	579 71	
		105,149 70
Boiler House (with equipment)	10,601 57	
Less—Fire Damage	4,021 59	
		6,579 98
Roads, Sidewalks and Fences		5,342 88
Power Line		3,804 99
Machinery and Equipment (additional to equipment expropriated)		188,159 30
Office Furniture and Equipment		6,021 20
Automobile		1,800 00
Tractor (with equipment)		1,637 00
		479,992 80
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited		35,452 81
		$ 515,445 61

MELBOURNE MERCHANDISING LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities			
Cash on Hand		100 00	Bank Overdraft—			
Advances to Wool Control, England, in respect of outstanding orders		231,759 16	General Accounts, Overdraft (net)	464,356 50		
Sundry Advances		2,410 08	*Less*—United States Fund Account, Balance ($54,406.33 U.S.)	60,391 15		
Accounts Receivable		474,879 22			403,965 35	
Claims Receivable		141,747 08	Accounts Payable		742,193 88	
United States Customs Duty recoverable by drawback—estimated		1,219,796 44	Accrued Charges for marine and war risk insurance, freight, etc., in respect of wool, slipe, tops, yarn and cloth in transit (contra)		700,319 28	
Inventories, at cost, as certified by the Management		14,665,931 81	Customers' Advance Payments and Credit Balances		76,433 52	
Wool, Slipe, Tops, Yarn and Cloth in transit, at estimated laid-down cost, including accrued charges (contra)		7,426,377 55	Receiver General of Canada—Sales Tax		1,817 50	
Wool and Slipe stored in bond in United States at cost		1,829,596 74	Dominion of Canada—Advances		23,296,928 62	
Yarn and Tops in process, at cost, in hands of processors		1,109,365 32	Inventory Reserve		700,000 00	
Prepaid Expenses and Deferred Charges—			Share Capital—			
Inventories of Combing Supplies, Waste, etc.	7,960 02		Authorized: 1,000 shares of no par value.			
Prepaid Commodity Insurance	512 63		Issued: 20 shares, fully paid		20 00	
Expenses *re* Acquisition and Storage of Rope	14,820 34		Surplus—			
		23,292 99	Balance as at April 1, 1942	727,888 31		
			Deduct—Amount transferred to Inventory Reserve	700,000 00		
				27,888 31		
			Add—Net Profit for the year ended March 31, 1943, per Income and Expenditure Statement—Exhibit "A"	1,175,689 93		
					1,203,578 24	
		$27,125,256 39				$27,125,256 39

NOTE:
As at March 31, 1943, there were outstanding letters of credit totalling $66,332.37.

Approved on behalf of the Board.

H. BROWN,
Director.

DAVID C. DICK,
Director.

I have examined the accounts of Melbourne Merchandising Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

MELBOURNE MERCHANDISING LIMITED —*Concluded* EXHIBIT "A"

Income and Expenditure Statement for the Year ended March 31, 1943

Sales (less outward freight)		16,608,975 40	
Cost of Sales		15,249,748 28	
Gross Profit			1,359,227 12
Add—Subsidy from Commodity Prices Stabilization Corporation, *re* losses on sale of Yarn and Cloth			9,074 50
			1,368,301 62
Deduct –			
Warehousing Expenses—			
Storage and Handling Charges (including those applicable to leasehold premises)	131,855 72		
Leasehold Premises (Rent, $12,729.87; Repairs and Maintenance, $6,444.40; Watchmen, $2,446.23; Light and Power, $716.10; Miscellaneous, $1,417.04)	23,753 64		
Fire Insurance (to March 8, 1943)	50,082 17		
Shipping	13,796 13		
Demurrage	6,684 50		
Miscellaneous	1,214 54		
		227,386 70	
Administrative Expenses—			
Salaries and Wages	23,326 81		
Bank Charges *re* Letters of Credit, etc.	6,637 48		
Telephones, Telegrams and Cables	3,030 05		
Office Supplies and Expenses	2,587 36		
Travelling	2,300 61		
Rent	1,357 37		
Audit Fees	850 00		
Legal Expenses	483 03		
Miscellaneous	939 99		
	41,512 70		
Office Furniture and Equipment	1,276 06		
		42,788 76	
			270,175 46
Net Operating Profit			1,098,126 16
Miscellaneous Credit and Charge—			
Add—Profit recovered by insurance in respect of commodities lost in transit		77,718 13	
Less—Cash Discounts on United States purchases and sales (net)		154 36	
			77,563 77
			$ 1,175,689 93

NATIONAL RAILWAYS MUNITIONS LIMITED

Balance Sheet as at March 31, 1943

Assets

Cash at Bank		88,755 44
Accounts Receivable		18,289 80
Completed Contract—Cost of Mark V Naval Guns shipped but not yet billed		1,432,894 67
Inventories, at cost, as certified by the Management—		
Materials and Supplies	1,402,902 21	
Work in Process (including finished goods delivered, and "after-proofing" services rendered under uncompleted contracts, not yet billed) (Exhibit "A")	2,951,496 32	
		4,354,398 53
Deferred Charges—		
Jigs, dies, gauges, etc., unamortized (uncompleted contracts)	951,684 56	
Office improvements unamortized	25,260 65	
Power line installation expenses recoverable	5,703 23	
		982,648 44
		$ 6,876,986 88

Liabilities

Accounts Payable		326,345 13
Salaries and Wages Payable		80,483 65
Receiver General of Canada—		
Employees' Income Tax	17,466 37	
Employees' War Savings	4,191 04	
Workmen's Compensation	12,387 03	
Unemployment Insurance	50 67	
		34,095 11
Contractor's Holdback		5,844 40
Department of Munitions and Supply—Advances		6,430,203 59
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 15 shares, fully paid		15 00
		$ 6,876,986 88

NOTE:
As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $4,805,754.04 (Exhibit "C").

Approved on behalf of the Board.

J. ROBERTS,
Director.

S. J. HUNGERFORD,
Director.

I have examined the accounts of National Railways Munitions Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required.

The amount of $1,432,894.67 shown for the cost of the completed contract, not yet billed, includes a total of $40,092.03 for management fees paid or payable to the Canadian National Railways, being $9,971.20 in excess of the amount payable under the contract dated November 21, 1941, between the Minister of Munitions and Supply, the Canadian National Railways and the Company.

The amount of $2,951,496.32 shown for Inventory of Work in Process, does not include additional charges, totalling $94,344.50, applicable to materials and components transferred to the Company from the Montreal Locomotive Works Limited at the direction of the Department of Munitions and Supply.

Included in the amount shown for Inventory of Work in Process, is a capital loss of $2,302.46, resulting from the transfer of certain Crown-owned capital assets to other munitions plants.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

NATIONAL RAILWAYS MUNITIONS LIMITED—*Continued* EXHIBIT "A"

Manufacturing Statement for the year ended March 31, 1943

Inventory of Work in Process as at April 1, 1942				748,248 64
Add—				
Materials Used—				
Inventory, April 1, 1942		556,085 71		
Add—Purchases during Year		1,985,172 96		
		2,541,258 67		
Less—Inventory, March 31, 1943		1,402,902 21		
			1,138,356 46	
Direct Labour			1,126,398 35	
Factory Overhead Expenses (Exhibit "B")			970,168 23	
Jigs, Dies, Gauges, etc. (completed contract)			170,200 97	
Administrative Expenses—				
Salaries		140,767 05		
Designing and Draughting (Outside Agencies)		72,885 63		
Office Accommodation—				
Amortization of Improvements to Office Building	8,749 98			
Maintenance of Office Building	4,481 42			
Municipal taxes, January 1 to April 30, 1942	185 65			
Rental paid to Canadian National Railways	2 00			
		13,419 05		
Stationery and Office Supplies		10,631 95		
Telephone and Telegraph		5,093 14		
Travelling		2,974 29		
Interest on Bank Balances		1,224 69Cr.		
Miscellaneous		4,776 33		
		249,322 75		
Deduct—Portion applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the Company		99,229 14		
			150,093 61	
Freight and Express			40,832 70	
Management Fees, Canadian National Railways			40,092 03	
				3,636,142 35
				4,384,390 99
Deduct—Cost of completed contract				1,432,894 67
Inventory of Work in Process as at March 31, 1943, per Balance Sheet				$ 2,951,496 32

NATIONAL RAILWAYS MUNITIONS LIMITED—*Concluded* EXHIBIT "B"

Factory Overhead Expenses for the year ended March 31, 1943

Supervision—Inspectors, Instructors, Shop Clerks, Timekeepers, etc.	292,680 36
General Indirect Labour	127,224 29
Maintenance and Repairs	133,046 84
Heat, Light, Power, Water, etc.	100,402 55
Cleaners, Sweepers, etc.	91,474 12
Shop Supplies and Expense	72,752 21
Stores Handling	59,907 08
Experimental Expense	34,795 83
Workmen's Compensation Insurance	41,733 13
Cafeteria Deficit	18,514 83
Contributions to Canadian National Railways Employees' Pension Fund	15,828 93
Police Protection	13,223 41
Travelling and Living Allowances	11,780 59
Unemployment Insurance	10,841 32
Miscellaneous (including capital loss of $2,302.46, resulting from transfer of Crown-owned capital assets)	16,031 96
	1,040,237 45
Deduct—Portion applicable to installation of machinery and equipment, and to cost of jigs, dies, gauges, etc., manufactured by the Company	70,069 22
Total, per Manufacturing Statement	$ 970,168 23

NATIONAL RAILWAYS MUNITIONS LIMITED EXHIBIT "C"

Capital Assets held in trust for the Crown as at March 31, 1943

Building	1,542,570 82
Machinery	2,801,635 83
Plant Equipment	140,626 03
Office Furniture and Equipment	19,407 92
Cafeteria and Kitchen Equipment	9,350 00
	4,513,590 60
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited	292,163 44
Total	$ 4,805,754 04

NORTH WEST PURCHASING LIMITED

The following "Accountable Advance" was charged to the above Company as at March 31, 1943.

Accountable Advance—	
Administration	$ 10,000 00

PARK STEAMSHIP COMPANY LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank		42,488 88	Accounts Payable		20,711 99
Accounts Receivable, Managers (including charges made for estimated gross freight earnings in respect of open voyages)—			Open Voyage Revenues (being estimated gross freight earnings from eight uncompleted voyages, as well as from two completed voyages with respect to which expenditure accountings are not yet available)	3,289,050 00	
Canadian Australasian Line Limited	1,734,822 70		*Deduct*—Sundry Open Voyage Expenses	9,862 91	
Canadian National (West Indies) Steamships Limited	70,100 00				3,279,187 09
Canadian Pacific Steamships Limited	249,597 22		Share Capital—		
Elder-Dempster Lines Limited	368,200 00		Authorized: 1,000 shares of no par value.		
Furness, Withy & Co. Limited	247,412 33		Issued: 32 shares, fully paid		32 00
Imperial Oil Limited	75,931 49		Surplus—Net Profit for the period from April 8, 1942, the date of incorporation, to March 31, 1943, per Income and Expenditure Statement (Exhibit "A")		653,288 08
McLean Kennedy Limited	223,454 85				
		2,969,518 59			
Claims Receivable and Pending		12,568 36			
Working Advances to Managers—					
Elder-Dempster Lines Limited	13,000 00				
Furness, Withy and Co. Limited	21,000 00				
		34,000 00			
Department of Munitions and Supply—Balance resulting from transfer of surplus funds		800,000 00			
Prepaid Insurance		94,643 33			
		$ 3,953,219 16			$ 3,953,219 16

NOTE:
As at March 31, 1943, the Company had in its charge, nine Crown-owned vessels valued by the Department of Munitions and Supply at $15,522,500.

Approved on behalf of the Board.

R. B. TEAKLE,
Director.
ERNEST W. FOULDS,
Director.

I have examined the accounts of Park Steamship Company Limited for the period from April 8, 1942, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PARK STEAMSHIP COMPANY LIMITED—*Concluded* EXHIBIT "A"

Income and Expenditure Statement for the period from April 8, 1942, the date of incorporation, to March 31, 1943

Income—			
Freight Earnings		1,074,124 56	
Revenue from Charters		478,295 00	
Mail Earnings		20,888 05	
Miscellaneous		650 40	
			1,573,958 01
Expenditure—			
Voyage Expenses:			
Stevedore and Cargo Expenses	177,592 98		
Fuel	111,820 04		
Wages	105,766 88		
Agency Fees and Commissions (provisional amounts)	64,952 54		
Supplies and Equipment	39,296 28		
Port Expenses	37,431 81		
Provisions (without adjustment for closing inventories)	28,314 62		
Preliminary Expenses	13,101 94		
Lubricants and Boiler Water	3,306 72		
Miscellaneous Voyage Expenses	15,937 18		
		597,520 99	
Insurance:			
Hull Liability	148,484 81		
Protection and Indemnity	52,908 55		
		201,393 36	
Vessel repairs:			
Hull	21,529 43		
Machinery	36,612 94		
Furniture and Fixtures	5,777 59		
		63,919 96	
Management and Operating Commissions		32,649 14	
General Expenses:			
Salaries	6,686 29		
Service Charges—Canadian National (West Indies) Steamships Limited, $10,300; and Canadian National Railways, $330	10,630 00		
Office Rentals	3,500 00		
Legal Expenses	2,304 58		
Stationery and Printing	1,032 30		
Contributions to Canadian National Railways Employees' Pension Fund	200 44		
Miscellaneous	733 03		
	25,086 64		
Office Equipment	99 84		
		25,186 48	
			920,669 93
Net Profit for Period			$ 653,288 08

NOTE:—The above statement includes the transactions relating only to closed voyages, of which there were eight, as follows: Australia-New Zealand Service, 1 voyage; United Kingdom Service, 2 voyages; and Oil Tankers, 5 voyages.

PLATEAU COMPANY LIMITED

Balance Sheet as at March 31, 1943

ASSETS		
Cash at Bank		179,667 22
Accounts Receivable		455,290 23
Inventories, at cost, as certified by the Management—		
Silk	252,028 02	
Cotton	1,275,458 18	
Nylon	62,863 51	
Kapok	24,346 72	
		1,614,696 43
Deferred Charge—Storage and insurance charges applicable to inventory of kapok		1,431 89
		$ 2,251,085 77

LIABILITIES		
Accounts Payable		35,263 41
Receiver General of Canada—Employee's Income Tax		42 56
Dominion of Canada—Advances		2,000,000 00
Share Capital—		
Authorized: 1,000 shares of no par value		
Issued: 19 shares, fully paid		19 00
Surplus—		
Balance as at April 1, 1942	81,753 19	
Add—Net Profit for the year ended March 31, 1943, per Income and Expenditure Statement (Exhibit "A")	134,007 61	
		215,760 80
		$ 2,251,085 77

Approved on behalf of the Board.

J. D. WOODS,
Director.

ALAN E. STEWART,
Director.

I have examined the accounts of Plateau Company Limited for the year ended March 31, 1943, and have ootained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

PLATEAU COMPANY LIMITED—*Concluded* EXHIBIT "A"

Income and Expenditure Statement for the Year ended March 31, 1943

Sales	3,384,872 01		
Cost of Sales	3,125,746 85		
Gross Profit			259,125 16
Deduct—			
Warehousing Expenses—			
Storage and Handling	95,043 96		
Insurance	16,803 65		
		111,847 61	
Administrative Expenses—			
Salary—Executive Officer	4,904 96		
Salary—Office	1,541 24		
Travelling	3,338 29		
Telephone and Telegraph	765 64		
Office Supplies and Expenses	318 43		
Audit Fees	350 00		
Legal Expenses	24 00		
Miscellaneous	321 87		
	11,564 43		
Office Furniture and Equipment	712 05		
		12,276 48	
			124,124 09
Net Operating Profit			135,001 07
Deduct—Miscellaneous Charge and Credit—			
Additional Customs Duty on Tussah Silk		1,189 50	
Cash Discounts on Purchases		196 04Cr.	
			993 46
Net Profit for Year			$ 134,007 61

POLYMER CORPORATION LIMITED

Balance Sheet as at March 31, 1943 (Plant Construction Trust Account)

ASSETS

Cash on Hand and at Banks (including $3,721.69 U.S.)		5,596 47
Advances to Contractors		94,158 53
Advances to Suppliers		1,465,136 99
Recoverable Accounts		30,010 40
Sundry Advances and Deposits		15,210 79
Capital Assets acquired, or under construction, on behalf of the Crown—		
Land	105,868 76	
Plant Assets—		
Foundations 1,542,564 41		
Buildings 3,357,736 76		
Machinery and Equipment 1,857,907 59		
Piping and Valves 1,553,454 87		
Sundry 6,050,151 79		
	14,361,815 42	
Office Furniture and Equipment	50,341 76	
Service Automobiles and Trucks	34,093 55	
Undistributed Construction Charges	1,507,118 81	
Preliminary Administrative Expenses for the period from February 13, 1942, the date of incorporation, to March 31, 1943 (Exhibit "A")	482,797 11	
		16,542,035 41
		$18,152,148 59

LIABILITIES

Accounts Payable	3,688,586 62
Accrued Liabilities	232,410 70
Contractors' and Suppliers' Holdbacks	130,011 03
Receiver General of Canada—Tax withheld from fees paid to non-residents	1,108 24
Department of Munitions and Supply—Capital Expenditure Advances	14,100 000 00
Share Capital—	
Authorized: —1,000 shares of no par value	
Issued: 32 shares, fully paid	32 00
	$18,152,148 59

Approved on behalf of the Board.

R. C. BERKINSHAW,
Director.

G. A. LABINE,
Director.

I have examined the accounts of Polymer Corporation Limited for the period from February 13, 1942, the date of incorporation to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

POLYMER CORPORATION LIMITED—*Concluded* EXHIBIT "A"

Preliminary Administrative Expenses for the period from February 13, 1942, the date of incorporation, to March 31, 1943

Office Salaries	180,386 93
Wages—Guards, Janitors, etc.	84,417 16
Inspection and Expediting	43,804 10
Travelling	41,238 20
Heating and Lighting	34,839 28
Legal Fees and Expense	21,961 71
Telephone and Telegraph	14,549 21
Office Supplies, Printing and Stationery	13,496 24
Construction Camp Expense	12,583 85
Security Service Supplies	10,020 65
Office Rent	9,204 28
Engineering Services and Fees	7,670 14
Hospital Expenses, less receipts	4,220 53
Engineering Supplies	3,670 55
Workmen's Compensation	2,559 56
Postage and Excise	1,854 82
Cost of Living Bonus	1,479 30
Incorporation and Organization Expense	967 77
Unemployment Insurance	614 30
Miscellaneous	14,091 93
Commission on Board and Lodging Receipts	20,382 22Cr.
Bowling Alley Receipts, less expenses	451 18Cr.
Total, per Balance Sheet	$482,797 11

RESEARCH ENTERPRISES LIMITED

Balance Sheet as at March 31, 1943

ASSETS		
Cash on Hand and at Banks (Including $140,963.08 U.S.)		188,064 15
Department of Munitions and Supply—		
Accounts Receivable	7,093,441 79	
Goods shipped but not invoiced—at cost or estimated cost	9,360,570 13	
	16,454,011 92	
Less: Advance payments received in respect of specific orders	12,000,000 00	
		4,454,011 92
Sundry Accounts Receivable		2,003,789 46
Prepayments to Suppliers and Progress Payments to Sub-Contractors		365,665 37
Sundry Advances and Deposits		11,490 11
Inventories, at cost, as certified by the Management—		
Raw Materials, Maintenance Supplies and General Stores	18,174,177 88	
Work in Progress	20,940,049 65	
		39,114,227 53
Deferred Charge—Uncompleted Chargeable Work Orders		137,369 30
		$ 46,274,617 84

LIABILITIES		
Accounts Payable		2,821,660 85
Wages Payable		314,841 82
Receiver General of Canada—		
Sales Tax	60,456 99	
Employees' Income Tax	59,961 74	
Employees' War Savings	43,647 91	
Unemployment Insurance	5,701 47	
		169,768 11
Department of Munitions and Supply—Advances		36,706,429 95
Reserve for Adjustment of Interim Billings, per Operating Statement for year ended March 31, 1943 (Exhibit "A")		6,261,895 11
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 22 shares, fully paid		22 00
		$ 46,274,617 84

NOTES:

As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $7,558,543.89 (Exhibit "D").

As at March 31, 1943, there were outstanding letters of credit totalling $172,282.86 U.S.

Approved on behalf of the Board.

W. E. PHILLIPS,
Director.
A. L. AINSWORTH,
Director.

I have examined the accounts of Research Enterprises Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

RESEARCH ENTERPRISES LIMITED—*Continued* EXHIBIT "A"

Operating Statement for the year ended March 31, 1943

Deliveries invoiced at interim billing prices		26,304,047 27
Add—Deliveries made but not invoiced—at cost or estimated cost		9,360,570 13
		35,664,617 40
Deduct—		
Inventory of Work in Progress as at April 1, 1942	4,065,270 53	
Materials Used	31,339,966 91	
Direct Labour	4,140,437 24	
Factory Overhead Expenses (Exhibit "B")	8,694,852 34	
Administrative Overhead Expenses (Exhibit "C")	879,331 26	
	49,119,858 28	
Less—Inventory of Work in Progress as at March 31, 1943	20,940,049 65	
		28,179,808 63
Excess value of Deliveries over cost of Deliveries		7,484,808 77
Deduct: Other Charges and Credits—		
Preliminary Expenses, written off	750,057 94	
Unabsorbed Overhead as at March 31, 1943, written off	298,443 86	
Cash Discounts	89,110 15Cr.	
Cafeteria Revenue	3,960 00Cr.	
Amount due the Department af Munitions and Supply for amortization on U.S. contracts	267,482 01	
		1,222,913 66
Excess value of deliveries invoiced over costs carried to Reserve for adjustment of interim billings as at March 31, 1943		$ 6,261,895 11

NOTES: The amount shown for materials used, in the above statement, includes components manufactured by the Company, which had been carried in stores inventories and released therefrom for use in subsequent manufacturing operations or for assembly, such components being released from stores at valuations which included the overhead charges applicable thereto.

The unabsorbed overhead for the year was applied entirely against the cost of sales, no adjustment having been made for the portion thereof which may have been applicable to the inventory of work in progress as at March 31, 1943.

RESEARCH ENTERPRISES LIMITED EXHIBIT "B"

Factory Overhead and General Maintenance Expenses for the year ended March 31, 1943

Supervision and General Salaries	984,129 40
Cost of Living Bonus	780,258 07
Incentive Bonus	10,640 14
Stationery and Office Supplies	15,604 40
Telephone and Telegraph	32,947 84
Travelling	87,700 20
Operating Supplies	243,234 33
Gas	105,018 48
Light, Power and Water	87,886 54
Heating	68,200 38
Inspection and Testing	1,418,721 51
Engineering and Drafting	500,277 50
Engineering Changes	21,623 81
Blueprinting	40,077 13
Photostats	21,336 14
Production Process Department	23,020 18
Research and Experimental	156,816 08
Planning	168,306 47
Receiving and Stores Department, including Tool Cribs	428,501 25
Shipping Department—salaries and wages	113,607 58
" " packing supplies, etc	95,833 49
Material Handlers and Truckers	109,231 44
Workmen's Compensation Insurance	182,831 73
Unemployment Insurance	58,055 91
Plant Improvements and re-arrangement	333,680 91
Installation of Machinery and Equipment	74,410 77
Maintenance—Machinery and Equipment	222,615 63
" Tools, gauges, fixtures, etc	74,341 45
" Buildings	15,115 63
" Grounds	19,726 92

RESEARCH ENTERPRISES LIMITED—*Concluded* EXHIBIT "B"

Factory Overhead and General Maintenance Expenses for the year ended March 31, 1943—*Con.*

Plant Engineering and Sundry Maintenance	193,413 85
Maintaining Machine Set-Up	82,819 24
Roads Renovation	84,541 62
Replacements	25,886 45
Consumable Tools	396,266 28
Special Tools, gauges and fixtures	340,676 05
Production Re-Operation and Repairs	26,610 17
Plating	46,934 37
Painting	33,825 89
Tool Proving	13,226 95
Vial Department	12,238 80
Model Shop	4,539 47
Glass Cleaning and Blocking	40,120 76
Pot Making	9,804 89
Manufacturing Delays	25,749 31
Operation and Repair of Service Automobiles and Trucks	20,960 99
Student Wages and Training Expense	15,730 91
Cleaners and Sweepers	163,685 54
Watchmen, Guards and Firemen	83,213 21
Miscellaneous Freight and Cartage	67,154 84
United States Expediters' Expense	6,312 26
Pay Office and Tabulating Department	90,624 70
Hospital Salaries and Expenses (net)	23,596 40
Royalties	43,035 63
Obsolete and Salvage Material, written off	58,048 75
Provision for losses on obsolete and slow-moving stock	138,000 00
Scrap Sales	38,773 72Cr.
Miscellaneous	192,857 42
Total, per Operating Statement	$ 8,694,852 34

RESEARCH ENTERPRISES LIMITED EXHIBIT "C"

Administrative Overhead Expenses for the year ended March 31, 1943

Administrative and General Salaries	398,212 39
Cost of Living Bonus	157,286 61
Printing and Stationery	73,330 15
Telephone and Telegraph	17,511 71
Postage and Excise	10,850 31
Audit Fees	10,550 00
Travelling	4,399 86
Legal Fees	495 00
Heat, Light, Power and Water	31,549 29
Rental of sundry warehouse space	10,645 44
Unemployment Insurance	6,665 11
Employees' Recreational Expense	5,107 11
Contributions to Research Enterprises Employees' Mutual Benefit Society	10,657 27
Office Improvements and Re-Arrangement	127,506 06
Miscellaneous	14,564 95
Total, per Operating Statement	$ 879,331 26

NOTE: The amount shown for cost of living bonus, in the above statement, includes amounts applicable to certain classes of factory overhead and general maintenance salaries and wages.

RESEARCH ENTERPRISES LIMITED EXHIBIT "D"

Capital Assets held in trust for the Crown as at March 31, 1943

Land	129,853 05
Buildings	3,352,801 51
Machinery and Equipment	3,596,610 05
Office Furniture and Equipment	231,809 59
Service Automobiles and Trucks	51,213 86
	7,362,288 06
Uncompleted Chargeable Work Orders *re* equipment in course of manufacture by the Company	170,690 30
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited	25,565 53
	$ 7,558,543 89

SMALL ARMS LIMITED

Balance Sheet as at March 31, 1943

ASSETS		
Cash on Hand and at Bank		29,569 36
Accounts Receivable		3,783,883 54
Sundry Advances and Deposits		4,107 23
Inventories, at cost, as determined and certified by the Management—		
Materials	934,836 96	
Work in Process	718,336 76	
Finished Goods	1,326,872 96	
		2,980,046 68
Deferred Charges and Prepaid Expenses—		
Tools, Gauges and Cutters unamortized	1,847,546 60	
Inventories of Maintenance Supplies, etc	325,978 18	
Prepaid Insurance—Wartime Industrial Transit Plan	333 36	
		2,173,858 14
		$ 8,971,464 95

LIABILITIES		
Accounts Payable		369,320 14
Accrued Liability—Materials received on loan		72,180 63
Employees' Deposits (including $3,568.85 for unclaimed wages and war savings stamps)		8,978 06
Receiver General of Canada—		
Sales Tax	57,991 54	
Workmen's Compensation	39,460 72	
Employees' War Savings	33,621 35	
Unemployment Insurance	535 92	
		131,609 53
Department of Munitions and Supply—Advances		4,631,383 08
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 18 shares, fully paid		18 00
Reserve for Adjustment of Interim Billings, per Operating Statement for year to March 31, 1943. (Exhibit "A")	3,758,549 60	
Deduct—Deficit as at April 1, 1942	574 09	
		3,757,975 51
		$ 8,971,464 95

NOTE:
As at March 31, 1943, the Company had in its charge, Crown-owned capital assets with a cost valuation of $8,590,603.53 (Exhibit "C").

Approved on behalf of the Board.

G. S. BRADEN,
Director.

M. P. JOLLEY,
Director.

I have examined the accounts of Small Arms Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SMALL ARMS LIMITED—*Continued* EXHIBIT "A"

Operating Statement for the year ended March 31, 1943

Deliveries of Finished Products at estimated billing prices			15,762,395 66
Deduct—			
Inventories of Work in Process and Finished Goods as at April 1, 1942		1,134,090 16	
Materials Used—			
Inventory, April 1, 1942	432,254 76		
Add—Purchases during Year	3,243,359 65		
	3,675,614 41		
Less—Inventory, March 31, 1943	934,836 96		
		2,740,777 45	
Direct Labour		2,776,803 50	
Factory Overhead Expenses (Exhibit "B")		6,112,714 99	
Administrative Overhead Expenses—			
Salaries—Administrative	12,275 00		
Office	85,329 24		
Department Managers	35,592 90		
Superintendents	19,079 70		
Cost of Living Bonus	11,387 20		
Printing, Stationery and Office Supplies	45,629 65		
New Employees' Transportation and Accommodation Expenses	15,422 93		
Rental of accounting machines	14,571 23		
Telephone and Telegraph	11,561,79		
Travelling	10,709 32		
Employment Advertising	8,918 88		
Payroll Allotment and Distribution Charges	6,396 38		
House Magazine	4,283 61		
Customs Brokerage Fees	4,059 97		
Audit Fees	3,925 00		
Miscellaneous	18,876 13		
		308,018 93	
		13,072,405 03	
Less—Inventories of Work in Process and Finished Goods as at March 31, 1943		2,045,209 72	
			11,027,195 31
Operating Profit			4,735,200 35
Deduct—Other Charges and Credit—			
Preliminary Expenses, written off		474,636 72	
Unabsorbed Overhead as at March 31, 1942, Written off		514,540 46	
Cash Discounts		12,526 43 Cr.	
			976,650 75
Reserve for Adjustment of Interim Billings			$ 3,758,549 60

SMALL ARMS LIMITED—*Concluded*

EXHIBIT "B"

Factory Overhead Expenses for the year ended March 31, 1943

Amortization of Tools, Gauges and Cutters		1,476,553 24
Cost of Living Bonus		756,768 56
Overtime		544,174 99
Night Shift Bonus		226,360 84
Incentive Bonus		45,174 04
Inspection of Product		541,620 84
Foremen's Wages		182,483 78
Factory Office Wages		303,448 50
Shop Supplies and Expense		289,139 61
Maintenance—		
Machinery	153,272 57	
Plant Equipment	32,831 71	
Buildings	9,036 44	
Lands	7,593 45	
		202,734 17
Re-Work Expense		168,401 24
Metallurgical Department—Wages and Supplies		144,849 43
Workmen's Compensation		143,585 81
Janitors and Sweepers—Wages and Supplies		130,492 36
Light, Heat, Power and Water		127,609 95
Stores Department—Wages and Supplies		113,973 22
Oiling—Wages and Supplies		97,854 72
Installation of Machinery and Plant Equipment		80,351 99
Idle Time		75,234 36
Utility Set-Up—Wages		57,813 33
Drafting—Wages and Supplies		57,533 42
Unemployment Insurance		54,672 91
Tool Inspection		53,442 41
Guards—Wages and Supplies		49,552 91
Truckers—Wages and Supplies		32,279 14
Operators' and Apprenticeship Training		32,472 23
Shipping Department—Wages and Supplies		31,020 20
First Aid		27,530 15
Reclaiming Scrap		14,148 16
Sundry Construction		13,486 18
Receiving Department—Wages and Supplies		9,968 48
Tool Proving		9,309 93
Experimental Expense		6,918 30
Gas Supplies		6,314 32
Scrap Sales		25,202 73 Cr.
Miscellaneous		30,644 00
		$ 6,112,714 99

SMALL ARMS LIMITED

EXHIBIT "C"

Capital Assets held in trust for the Crown as at March 31, 1943

Buildings		1,246,143 03
Machine Tools		5,678,022 55
Plant Equipment		678,828 92
Fixtures and Dies		683,433 76
Office Furniture and Equipment		60,053 53
		8,346,481 79
Machinery Suspense—Uncleared payments by Citadel Merchandising Co. Limited	243,326 65	
Deposits on Machine Tools	795 09	
		244,121 74
		$ 8,590,603 53

NOTE: In addition to the amounts shown in the above statement, there are amounts of sales taxes and import taxes yet to be determined with respect to capital items imported free and purchased in Canada under Order in Council P.C. 1/8255 of October 24, 1941, but now considered subject to such taxes.

TORONTO SHIPBUILDING COMPANY LIMITED

Balance Sheet as at March 31, 1943

Assets		
Cash on Hand and at Bank		274,905 40
Dominion of Canada Bonds, at cost (market value, $136,950)	134,250 00	
Interest Accrued	1,556 25	
		135,806 25
Accounts Receivable		3,962,995 59
Claims Receivable		54,972 75
Advances to Sub-Contractors		514,570 17
Sundry Advances and Deposits		4,513 88
Inventories, at cost, as certified by the Management—		
Materials and Supplies (book inventories)	2,301,790 36	
Work in Progress, per Statement of Shipbuilding Operations (Exhibit "A")	10,348,308 13	
		12,650,098 49
Prepaid Expenses—		
Prepaid Insurance	29,029 52	
Inventory of Cafeteria Supplies, at cost	10,336 90	
Sundry	11,568 56	
		50,934 98
Capital Assets, at cost (including donated assets totalling $329,226, at appraised value, per contra) without providing for depreciation		2,496,491 75
		$20,145,289 26

Liabilities		
Accounts Payable		895,939 93
Accrued Wages		98,961 50
Unclaimed Wages		4,729 65
Receiver General of Canada—		
Workmen's Compensation	39,845 52	
Employees' Income Tax	24,586 82	
Employees' War Savings	1,936 50	
		66,368 84
Department of Munitions and Supply, Advances—		
Production	16,395,007 36	
Capital	1,805,055 98	
		18,200,063 34
Share Capital—		
Authorized: 19,000 shares of no par value.		
Issued: 19,000 shares fully paid		550,000 00
Donated Surplus (being the appraised value of freehold and leasehold properties and the benefit of a railway siding agreement, acquired for the Company from the Dufferin Paving & Crushed Stone Limited, and paid for direct by the Crown)		329,226 00
Surplus—		
Balance as at April 1, 1942	105,100 37	
Deduct—Adjustment respecting vessels delivered to March 31, 1942, to reduce billing prices to cost	105,100 37	
		$20,145,289 26

NOTE:
The amount shown for Advances to Sub-Contractors includes an indeterminate amount for components received on or before March 31, 1943, but not entered in the stores' records as at that date.

Approved on behalf of the Board.

G. C. LEITCH,
Director.

R. V. LESUEUR,
Director.

I have examined the accounts of Toronto Shipbuilding Company Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

TORONTO SHIPBUILDING COMPANY LIMITED—*Continued* EXHIBIT "A"

Statement of Shipbuilding Operations for the year ended March 31, 1943

Inventory of Work in Progress as at April 1, 1942			4,695,103 69
Add—			
Materials Used		5,091,870 28	
Direct Labour		4,081,864 85	
Shipyard Expenses (Exhibit "B")		2,329,519 88	
Administrative Expenses—			
Salaries	155,455 51		
Travelling	19,415 88		
Telephone, Telegraph and Stamps	15,555 89		
Legal Expense	14,972 60		
Engineering Fees	12,039 23		
Printing and Stationery	11,846 29		
Audit Fees	1,235 00		
Bank Charges and Exchange	885 06		
Miscellaneous	14,887 38		
		246,292 84	
Extraordinary expenses incurred in connection with ships being completed at Saint John		20,952 06	
		11,770,499 91	
Deduct—Miscellaneous Income—			
Bond interest earned	6,526 39		
Profit on sale of bonds	1,125 00		
		7,651 39	
			11,762,848 52
			16,457,952 21
Deduct—Cost of Ships delivered			6,109,644 08
Inventory of Work in Progress as at March 31, 1943, per Balance Sheet			$10,348,308 13

NOTE: The amounts shown in the above statement, for the several classes of administrative expenses, are as compiled from balances in the Company's subsidiary expense ledger as at March 31, 1943.

TORONTO SHIPBUILDING COMPANY LIMITED—*Concluded* EXHIBIT "B"

Shipyard Expenses for the Year ended March 31, 1943

Small Tools	251,800 23
Planning and Engineering	227,679 16
General Yard Expenses, including foremen's wages and sundry indirect labour	216,848 55
Stores Expense	187,310 64
Plant Maintenance	159,105 27
Unloading and Handling Materials	134,087 31
Workmen's Compensation Insurance	118,561 80
Plant Security	103,664 06
Ships' Berths and Fitting-out Expenses	97,571 87
Timekeeping Expense	80,319 48
Employees' Welfare and Training	70,990 46
Plate Shop	69,479 89
Maintenance of Electrical Equipment	68,508 03
Pipe Shop	62,877 26
Maintenance of Tractors and Cranes	62,490 68
Carpenter Shop	42,628 85
Machine Shop	42,357 78
Welding Shop	41,541 91
Property and Siding Rentals	39,984 03
Unemployment Insurance	38,386 85
Light, Power and Water	31,099 88
Loss on Cafeteria Operations	27,885 58
Plant Heating	26,933 71
Electrical Shop	22,804 77
Riggers' Shop	22,609 48
First Aid	20,793 71
Engineers' Shop	16,691 29
Municipal Taxes	16,007 76
Plant Conveniences	15,826 96
Blacksmith Shop	14,988 78
Paint Shop	14,867 87
Property and General Insurance	12,979 35
Sheet Metal Shop	12,969 03
Power House	8,300 42
Air Tools	5,599 35
Mould Loft	1,674 67
Cash Discounts on Purchases	36,058 84 Cr.
Scrap Sales	22,648 00 Cr.
Total, per Statement of Shipbuilding Operations	$ 2,329,519 88

NOTE: The amounts shown in the above statement, for the several classes of expenses are as compiled from balances in the Company's subsidiary expense ledger as at March 31, 1943.

TRAFALGAR SHIPBUILDING CO. LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities	
Deferred Charges—			Department of Munitions and Supply—Advances	77 00
Incorporation Fee	100 00		Share Capital—	
Annual Filing Fee	5 00		Authorized: 1,000 shares of no par value.	
		105 00	Issued: 28 shares, fully paid	28 00
	$	105 00	$	105 00

Approved on behalf of the Board.

D. W. AMBRIDGE,
Director.

C. A. GEOFFRION,
Director.

I have examined the accounts of Trafalgar Shipbuilding Co. Ltd. for the period from August 7, 1941, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VENEER LOG SUPPLY LIMITED

The following "Accountable Advance" was charged to the above Company as at March 31, 1943.

Accountable Advance—	
Working Capital	$ 225,000 00

VICTORY AIRCRAFT LIMITED

Balance Sheet as at March 31, 1943

ASSETS		
Cash on Hand and at Bank ($39,185.35 U.S.)		923,054 35
Accounts Receivable—		
Department of National Defence (Air)—*re* termination of Martin Bomber Contract	876,231 11	
Sundry	306,332 51	
		1,182,563 62
Cost of Aircraft delivered but not yet billed		4,691,758 07
Advances to Suppliers and Progress Payments to Sub-Contractors		1,389,956 45
Sundry Advances and Deposits		10,323 45
Dominion of Canada Bonds, held in trust for Employees	238,950 00	
Deduct—Employees' deposits to March 31, 1943	164,315 75	
		74,634 25
Inventories, at cost, as certified by the Management—		
Materials and Purchased Parts	4,054,048 73	
Work in Progress, per Manufacturing Statement (Exhibit "A")	3,630,216 49	
		7,684,265 22
Deferred Charges—		
Anson Jigs, Tools and Gauges—Balance unamortized	133,390 08	
York Jigs, Tools and Gauges	27,782 15	
Lancaster Jigs, Tools and Gauges	1,627,960 87	
Lancaster Preliminary Expenses	29,637 54	
Prepaid Insurance	1,902 25	
		1,820,672 89
		$17,777,228 30

LIABILITIES		
Accounts Payable		1,796,293 42
Accrued Liabilities—		
Accrued Wages	376,840 09	
Sundry (Lysander Contract)	500,650 68	
		877,490 77
Unclaimed Wages and Salaries		10,041 34
Receiver General of Canada—		
Sales Tax	190,821 36	
Workmen's Compensation	76,437 00	
Employees' Income Tax	57,592 74	
Employees' War Savings Certificates	3,549 00	
Unemployment Insurance	1,009 94	
Tax withheld from royalties paid to non-residents	60 77	
		329,470 81
Advances Received against Deliveries		2,267,740 59
United Kingdom Advances		10,990,685 84
Department of Munitions and Supply—Advances		1,505,474 53
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 31 shares, fully paid		31 00
		$17,777,228 30

NOTES:

As at March 31, 1943, the Company had in its charge, Crown-owned Capital Assets with a cost valuation of $3,881,805.59 (Exhibit "B").

The inventory of work in progress does not include the Bill of Material used on Lancaster work in progress, nor the value of engines, propellors, etc., received on lend-lease from the United States or as free issue from the Department of Munitions and Supply.

Approved on behalf of the Board.

J. P. BICKELL,
Director.

S. H. LOGAN,
Director.

I have examined the accounts of Victory Aircraft Limited for the period from November 6, 1942, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

VICTORY AIRCRAFT LIMITED—*Continued* EXHIBIT "A"

Manufacturing Statement for the period from November 6, 1942, the date of incorporation, to March 31, 1943

Inventory of Work in Progress as at November 6, 1942			2,355,337 05
Add—			
Materials Used (exclusive of Bill of Material used in Lancaster work in progress)		1,252,210 64	
Direct Labour		1,220,455 41	
Factory Overhead Expenses—			
Wages—Supervision	436,221 36		
General	1,214,994 15		
Mill Supplies (without adjustment for closing inventory)	302,249 78		
Maintenance—Machinery and Equipment	153,538 25		
Land and Buildings	33,209 30		
General	108,924 83		
Cost of Living Bonus	156,820 13		
Employees' Transportation	162,283 40		
Heat, Light, Power and Water	104,097 08		
Perishable Tools	85,253 94		
Workmen's Compensation Insurance	75,889 80		
Unemployment Insurance	22,453 62		
Freight and Cartage not distributable	12,263 93		
Travelling	10,183 73		
Municipal and School Taxes	9,273 84		
Employees' Publication	7,953 74		
Uniforms, Overalls, etc.	7,696 89		
Plant Re-Arrangement	7,385 62		
Joint Employment Bureau	5,067 71		
Miscellaneous Expenses	17,365 18		
Cash Discounts	4,141 64Cr.		
Scrap Sales	1,698 66Cr.		
		2,927,285 98	
Administrative Expenses—			
Salaries	71,406 14		
Professional Fees	107,278 97		
Stationery and Office Supplies	34,548 23		
Rental and Maintenance of Mechanical Accounting Equipment	12,797 12		
Telephone and Telegraph	8,584 97		
Travelling	7,488 29		
Postage and Excise	2,477 02		
Incorporation and Organization Expense	415 47		
Miscellaneous	6,820 97		
		251,817 18	
		5,651,769 21	
Deduct—Profit on Special Orders		8,843 14	
			5,642,926 07
			7,998,263 12
Deduct—Cost of Aircraft delivered and Sundry Work completed			4,368,046 63
Inventory of Work in Progress as at March 31, 1943, per Balance Sheet			$ 3,630,216 49

VICTORY AIRCRAFT LIMITED—*Concluded* EXHIBIT "B"

Capital Assets held in trust for the Crown as at March 31, 1943

Land, including Land Improvements	108,891 53
Buildings	2,463,107 22
Machinery and Equipment	3,509,193 96
Railway Siding	34,161 67
Furniture and Fixtures	48,439 30
Service Trucks and Automobiles	28,466 14
	6,192,259 82
Deduct—Donated Surplus	2,310,454 23
Total	$ 3,881,805 59

NOTE: The amounts shown for the several classes of assets in the above statement, include the cost valuations carried in the records of the National Steel Car Corporation Limited, in respect of the assets acquired by the Crown for the use of the Company, at its inception. The amount shown for Donated Surplus, represents the excess of the cost valuations of the assets so acquired, over the actual cost thereof to the Crown, and largely corresponds to the relative special depreciation amounts allowed to the predecessor company by the Special War Contracts Depreciation Board. The amount shown for Machinery and Equipment should be regarded as subject to adjustment (with the amount of the Donated Surplus to be adjusted correspondingly) on the completion of an inventory of the machinery and equipment, presently in course of preparation.

WAR SUPPLIES LIMITED

Balance Sheet as at March 31, 1943

Assets	$ U.S.		Liabilities	$ U.S.	
Cash at Bank		2,241 13	Accounts Payable		306 36
Accounts Receivable from United States Government (including an estimated amount of $35,337,500 relating to shipments made but not invoiced)	135,581,287 29		Refunds Payable to United States Government		4,030,056 00
Sundry Advances and Deposits		463 35	Department of Munitions and Supply—Collection Account		131,551,231 29
Department of Munitions and Supply—Collection Suspense Account *re* Advance Payments		21,216,685 34	Advance Payments Unliquidated		20,880,348 82
Deferred Charge—Office Furniture and Equipment, and Automobile, at cost		1,769 51	Advances received for the development of marginal and sub-marginal mining properties, less disbursements made therefrom		336,336 52
			Department of Munitions and Supply—		
			Advances for Administrative Expenses	69,404 47	
			Deduct—Administrative expenses for the year ended March 31, 1943 (Exhibit "A")	65,262 06	
					4,142 41
			Share Capital—		
			Authorized: 1,000 shares of no par value.		
			Issued: 28 shares, at $1 (Can.) each, fully paid		25 22
		156,802,446 62			156,802,446 62

Notes:

The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of portions of amounts received and adjustments of amounts receivable by the Company.

There is an indeterminate liability in connection with unamortized expenditure incurred in the development of marginal and sub-marginal mining properties.

Approved on behalf of the Board.

V. W. SCULLY,
Director.

J. B. CARSWELL,
Director.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmations of amounts receivable were not obtained from the United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WAR SUPPLIES LIMITED—*Concluded* EXHIBIT "A"

Administrative Expenses for the year ended March 31, 1943

	$ U.S.
Salaries	45,653 40
Travelling Expenses and Living Allowances	16,371 84
Office Supplies and Expenses	593 34
Telephone and Telegraph	546 57
Samples	520 47
Stationery	513 07
Auditing	427 93
Automobile Operation	395 76
Miscellaneous Expenses	239 68
	65,262 06

NOTE: Certain travelling expenses were paid in connection with the Canadian Section of the Joint War Production Committee, and are included in the above statement.

WARTIME HOUSING

Balance Sheet as

ASSETS

Cash on Hand and at Banks (including $62,269.29 at Branch Offices)		760,290 75
Rentals Receivable	37,106 32	
Less—Reserve for Doubtful Accounts	5,963 48	
		31,142 84
Accounts Receivable		26,723 64
Operating and Maintenance Inventories, at cost, as certified by the Management —		
Foods	63,059 37	
Building Materials	52,978 00	
Equipment, Furnishings, etc.	15,546 40	
Service Automobiles and Trucks 14,811 93		
Less—Reserve for Renewals and Replacements 865 43		
	13,946 50	
Tools and Equipment	1,315 46	
		146,845 73
Sundry Advances and Deposits		8,139 06
Department of Munitions and Supply—Balance resulting from transfer, from time to time, of funds in excess of operating and administrative requirements		986,822 55
		$ 1,959,964 57

(HOUSING PROJECT

Construction Equipment, at cost	15,858 53	
Less—Amount absorbed against Housing Projects	10,032 94	
		5,825 59
Due from Own Account		539,484 23
Recoverable Expenditures *re* Special Construction Projects (Exhibit "B")		1,401,363 76

Capital Expenditures incurred in connection with authorized Housing Projects (Exhibit "C")

	Balance April 1, 1942	Additions during Year	Balance March 31, 1943	
Land	$ 197,172 34	$ 583,582 45	$ 780,754 79	
Land Improvements (Sewers, Watermains, Roads, Grading, etc.)	2,466,729 73	4,571,392 20	7,038,121 93	
Buildings	12,528,512 19	25,398,028 08	37,926,540 27	
Equipment, Furnishings, etc	564,403 24	1,205,075 81	1,769,479 05	
	15,756,817 50	31,758,078 54		47,514,896 04
				$49,461,569 62

Approved on behalf of the Board.

JOSEPH M. PIGOTT,
Director

V. T. GOGGIN,
Director.

LIMITED

at March 31, 1943

LIABILITIES

Accounts Payable		86,110 85
Rentals Prepaid		72,047 81
Concessionaires' Deposits, etc.		3,487 45
Province of Quebec—Tax on meals and sundry canteen sales		402 84
Receiver General of Canada—		
Employees' Income Tax	1,871 22	
Employees' War Savings	768 29	
Unemployment Insurance	988 97	
		3,628 48
Reserves—		
Renewal and Replacement of Equipment, Furnishings, etc.	178,737 57	
Municipal Services	173,304 10	
Fire Losses	23,559 53	
		375,601 20
Due to Housing Project Trust Account		539,484 23
Share Capital—		
Authorized: 1,000 shares of no par value.		
Issued: 30 shares, fully paid		30 00
Surplus—		
Net Profit for the year ended March 31, 1943, per Income and Expenditure Statement (Exhibit "A")	895,472 88	
Less—Balance at Debit, April 1, 1942	16,301 17	
		879,171 71
		$ 1,959,964 57

TRUST ACCOUNT)

Accounts Payable			264,983 32
Contractors' Holdbacks			2,699,977 21
Department of Munitions and Supply—Advances		47,365,239 30	
Deduct—			
Special projects transferred to other Federal Administrations	859,320 35		
Capital loss *re* temporary accommodation abandoned	9,309 86		
		868,630 21	
			46,496,609 09
			$49,461,569 62

I have examined the accounts of Wartime Housing Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME HOUSING LIMITED—*Continued* EXHIBIT "A"

Income and Expenditure Statement for the year ended March 31, 1943

Revenue—			
Housing Rentals, less refunds		2,596,893 35	
Cafeterias' Gross Profit—			
Receipts	641,805 46		
Less—Cost of Food	428,585 45		
		213,220 01	
Miscellaneous		60,538 16	
			2,870,651 52
Deduct—Housing Project Operating Expenses—			
Administrators' Salaries		68,814 60	
Staff Salaries and Wages		663,578 71	
Cafeteria Operators' Commissions		16,670 14	
Maintenance Supplies and Expense		129,677 97	
Heat, Light, Power and Water		114,290 23	
Laundry		30,870 99	
Office Supplies and Expense		29,038 31	
Travelling		13,719 64	
Rental of Offices, including Heat and Light		11,241 79	
Community Service		8,698 79	
Property Rentals		6,792 71	
Direct Municipal Services		8,618 52	
Telephone and Telegraph		7,175 84	
Unemployment Insurance		9,050 94	
Legal Services		1,040 47	
		1,119,279 65	
Office Furniture and Equipment (including purchases of $11,111.41 to March 31, 1942, previously capitalized)		38,473 90	
Provision for Municipal Services		214,768 61	
Provision for Renewal and Replacement of Equipment, Furniture, etc.		179,291 96	
Provision for Fire Losses		23,883 75	
Provision for Doubtful Rentals Receivable		5,963 48	
			1,581,661 35
Housing Project Operating Profit without providing for depreciation (Housing Project Operating Statement)			1,288,990 17
Deduct—Administrative Expenses—			
Office Salaries		252,759 22	
Office Supplies and Expense		40,095 77	
Travelling		40,259 56	
Public Relations		18,459 86	
Telephone and Telegraph		14,321 44	
Legal Services		14,642 28	
Office Rent		10,451 63	
Audit Fees		3,175 00	
Unemployment Insurance		1,514 31	
Architectural, Engineering and other Professional Services		12,272 15	
		407,951 22	
Office Furniture and Equipment (Head Office)		11,340 32	
			419,291 54
Net Operating Profit			869,698 63
Add—Miscellaneous Income—			
Interest on recoverable capital expenditures		17,974 99	
Fees for architectural services, etc.		4,572 45	
Sundry		3,226 81	
			25,774 25
Net Profit for Year			$ 895,472 88

WARTIME HOUSING LIMITED—*Continued* EXHIBIT "B"

Recoverable Expenditures re Special Construction Projects for the year ended March 31, 1943

Project	Balance April 1, 1942	Expended during Year	Recovered during Year	Balance March 31, 1943
Brownsburg, P.Q.—				
Construction of housing accommodation at government-owned munitions plant under management of Defence Industries Limited	Cr.1,646 10	4,136 25	2,597 55	Cr.107 40
Dartmouth, N.S.—				
Development for additional municipal water supply	550 93	153,074 07	.....	153,625 00
Esquimalt, B.C.—				
Extension of electrical distribution system to serve company's project	.....	5,906 47	.....	5,906 47
Frankford, Ont.—				
Construction of housing accommodation at plant of Bata Shoe Company of Canada, Limited	331,819 10	35,017 29	45,854 55	320,981 84
Halifax, N.S.—				
Development for additional municipal water supply	9,331 14	628,257 81	.....	637,588 95
Construction and installation of water and sewer mains and services, etc	.....	130,471 93	.....	130,471 93
Construction of 6 staff houses and 1 dining hall—transferred to R.C.A.F	.....	346,612 19	*346,612 19	
Construction, equipping and furnishing of manning pool for merchant seamen, on behalf of Department of Transport	279,256 86	13,898 37	*293,155 23	
Acquisition of building, and conversion thereof into Port Control Building, on behalf of Department of Labour	.....	54,864 09	.....	54,864 09
Installation of electrical services (recoverable from Nova Scotia Light and Power Company Limited)	.....	27,026 18	2,615 00	24,411 18
Hubbards Cove, N.S.—				
Additions and alterations to transform hotel into training school for merchant seamen, on behalf of Department of Transport	3,036 60	157,258 23	*160,294 83	
Prince Rupert, B.C.—				
Extension of power lines to Company project (recoverable from North British Columbia Power Co. Ltd.)	.....	18,933 98	.....	18,933 98
Saint John, N.B.—				
Construction and equipping of contractors' bunk houses and dining halls, on behalf of Department of Transport	.....	67,032 47	.....	67,032 47
Sorel, P.Q.—				
Completing services to housing project under the National Housing Act	.....	68,550 18	80,894 93	Cr.12,344 75
Vancouver, B.C.—				
Rehabilitation and furnishing of hotel, as manning pool for merchant seamen, on behalf of Department of Transport	2,915 79	56,342 31	*59,258 10	
	$ 625,264 32	$ 1,767,381 82	$ 991,282 38	$ 1,401,363 76

*Transferred to other Federal Administrations.

WARTIME HOUSING LIMITED—*Concluded* EXHIBIT "C"

Capital Expenditures Incurred on behalf of the Crown in connection with authorized Housing Projects to March 31, 1943

Project	Land	Improvements	Buildings	Equipment, Furnishings, etc.	Totals
Amherst, N.S.	5,329 50	66,519 47	389,769 67	18,963 69	480,582 33
Arvida, P.Q.		18,458 02	598,053 74	13,589 56	630,101 32
Beauharnois, P.Q.	18,200 00	22,306 72	165,128 78	1,489 98	207,125 48
Brantford, Ont.		121,173 82	744,478 95	54,078 35	919,731 12
Brownsburg, P.Q.	5,088 00	39,879 35	221,115 53	5,690 69	271,773 57
Cap de la Madeleine, P.Q.	14,351 24	39,260 98	263,980 58	6,808 70	324,401 50
Cartierville, P.Q.	71,078 61	30,272 90	475,847 99	5,297 13	582,496 63
Chicoutimi, P.Q.	100 00	57,774 00	308,254 12	6,559 36	372,687 48
Collingwood, Ont.	2,155 00	61,551 70	357,707 68	11,276 19	432,690 57
Cornwall, Ont.	3,800 00	2,416 88	93,467 83	3,711 52	103,396 23
De Salaberry, P.Q.	9,200 00	103,740 49	731,335 47	18,494 25	862,770 21
Dundas, Ont.	450 00	29,288 13	229,849 02	6,438 90	266,026 05
Esquimalt, B.C.	450 00	144,918 78	477,022 38	25,940 99	648,332 15
Fort Erie, Ont.	377 00	106,302 16	532,614 42	17,006 78	656,300 36
Fort William, Ont.		26,642 88	766,722 53	36,498 19	829,863 60
Galt, Ont.		396 87	111,387 46	3,567 60	115,351 93
Halifax, Dartmouth and Eastern Passage, N.S.	85,859 31	1,010,221 25	3,640,914 66	137,985 87	4,874,981 09
Hamilton, Ont.	174,781 74	486,581 56	2,915,377 92	208,713 06	3,785,454 28
Hull, P.Q.	200 00	121,522 71	417,357 64	11,078 39	550,158 74
Jonquiere, P.Q.		47,898 18	306,220 42	7,922 09	362,040 69
Kingston, Ont.	11,675 00	209,582 99	587,893 34	16,114 67	825,266 00
La Tuque, P.Q.		601 48	135,599 20	3,218 41	139,419 09
Lac a la Tortue, P.Q.		182 32	38,278 86	863 38	39,324 56
Lauzon, P.Q.	7,547 19	75,904 34	427,237 75	22,665 62	533,354 90
Long Branch, Ont.	11,250 00	49,311 54	487,563 15	68,136 76	616,261 45
Malton, Ont.	20,000 00	87,994 53	452,927 34	16,249 46	577,171 33
Moncton, N.B.	12,630 00	302,172 78	544,974 13	19,204 14	878,981 05
Moose Jaw, Sask.		9,058 72	136,458 10	4,483 29	150,000 11
New Glasgow, N.S.	3,861 85	67,276 88	440,117 74	39,783 83	551,040 30
Niagara Falls, Ont.	9,600 00	125,218 89	543,867 04	21,063 25	699,749 18
Orillia, Ont.		39,951 43	137,546 20	3,142 28	180,639 91
Oshawa, Ont.		14,231 77	118,565 41	3,601 90	136,399 08
Ottawa, Ont.	600 00	26,110 50	92,407 34	2,588 30	121,706 14
Parry Sound and Nobel, Ont.	5,405 00	302,628 46	799,029 31	28,680 76	1,135,743 53
Peterborough, Ont.	28,395 00	381,398 86	1,543,395 05	102,457 59	2,055,646 50
Pickering, Ont.		210,687 49	1,121,389 64	27,005 39	1,359,082 52
Pictou, N.S.	14,187 00	206,447 50	1,119,240 08	73,317 32	1,413,191 90
Port Arthur, Ont.		16,540 18	118,971 81	3,862 47	139,374 46
Prince Rupert, B.C.	11,996 00	243,701 52	1,477,411 09	138,487 74	1,871,596 35
Quebec, P.Q.	80,520 00	97,378 48	573,919 50	13,732 05	765,550 03
Renfrew, Ont.		4,212 06	100,086 74	4,877 32	109,176 12
Rock Island, P.Q.	3,000 00	828 66	118,577 50	3,125 27	125,531 43
Sault Ste. Marie, Ont.	870 00	53,550 60	432,840 06	8,456 76	495,717 42
St. Catharines and Merritton, Ont.	61,835 25	272,684 25	1,873,966 40	88,997 36	2,297,483 26
St. John, N.B.	19,635 00	63,282 35	336,876 39	13,081 85	432,875 59
St. Paul l'Ermite, P.Q.	12,946 50	37,896 98	598,322 41	23,568 68	672,734 57
St. Therese, P.Q.		34,967 34	270,357 11	4,563 69	309,888 14
Sarnia, Ont.		5,533 85	110,368 97	3,988 62	119,891 44
Sea Island, B.C.		52 52			52 52
Sorel, P.Q.		108,866 30	869,555 99	118,700 29	1,097,122 58
Valleyfield, P.Q.	2,000 00	4,130 01	32,303 69	708 38	39,142 08
Vancouver, B.C.	12,739 60	518,514 66	1,481,794 02	40,087 68	2,053,135 96
Victoria, B.C.	100 00	40,466 54	199,483 64	3,295 73	243,345 91
Wallaceburg, Ont.	5,100 00	37,757 30	129,587 27	3,904 35	176,348 92
Waterloo, P.Q.	3,000 00	7,523 47	70,343 68	1,995 57	82,862 72
Welland, Ont.	47,000 00	341,747 09	2,081,808 31	101,485 31	2,572,040 71
Windsor, Ont.	1,441 00	481,077 72	4,498,009 57	136,400 54	5,116,928 83
Woodstock, Ont.	2,000 00	21,522 72	78,859 65	2,471 75	104,854 12
	$ 780,754 79	$7,038,121 93	$37,926,540 27	$1,769,479 05	$47,514,896 04

WARTIME MERCHANT SHIPPING LIMITED

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank		3,223 85	Accounts Payable		23,677 14
Sundry Advances and Deposits		12,976 17	Receiver General of Canada—		
Deferred Charge—Office Furniture and Equipment, at cost		34,137 60	Employees' Income Tax	7,559 76	
			Employees' War Savings	3,056 44	
					10,616 20
			Department of Munitions and Supply—		
			Advances for administrative expenses	770,959 44	
			Deduct—Administrative expenses for the year ended March 31, 1943 (Exhibit "A")	754,948 16	
					16,011 28
			Share Capital—		
			Authorized: 1,000 shares of no par value.		
			Issued: 33 shares, fully paid		33 00
		$ 50,337 62			$ 50,337 62

(Shipbuilding Trust Account)

Cash at Bank		680,193 51	Accounts Payable—		
Accounts Receivable—			Shipbuilding Contractors	3,671,501 73	
Department of Munitions and Supply	2,846,300 36		Component Parts Manufacturers	3,161,247 33	
Sundry	6,899 68				6,832,749 06
		2,853,200 04	Department of Munitions and Supply—		
Component Parts—			Advances for shipbuilding construction	285,519,004 28	
Inventories, at book value	10,492,593 44		*Deduct*—Value of Ships delivered to March 31, 1943, using estimated cost valuations or basic contract prices, pending determination of actual costs	184,926,337 89	
Progress Claims accepted from Suppliers	10,577,569 57				100,592,666 39
Prepayments to Suppliers	61,828 42				
		21,131,991 43			
Advances made and Component Parts invoiced to Shipbuilders, under cost plus fee contracts, less estimated cost of ships delivered and under construction		15,179,671 42			
Construction Account		67,580,359 05			
		$107,425,415 45			$ 107,425,415 45

Note:
The inventories of component parts include parts issued for vessels under construction, pending transfer to the construction account of the total value of the parts used in each vessel, on its completion.

Approved on behalf of the Board.

H. R. MacMILLAN,
Director.

R. A. C. HENRY,
Director.

I have examined the accounts of Wartime Merchant Shipping Limited for the year ended March 31, 1943, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME MERCHANT SHIPPING LIMITED—*Concluded* EXHIBIT "A"

Administrative Expenses for the year ended March 31, 1943

Salaries	496,279	69
Living Expenses and Allowances	18,949	12
Travelling Expenses	95,698	31
Telephone and Telegraph	54,139	19
Rent, Light and Water	24,286	10
Professional Fees and Expenses	11,912	74
Industrial Health Division—Salaries and Expenses	11,151	02
Office Supplies	10,155	38
Blue Printing and Drafting Supplies	7,428	53
Express, Postage and Excise	5,521	99
Labour Training	5,548	62
Office Services and Maintenance	3,390	16
Industrial Relations Expense	2,843	01
Audit Fees	1,475	00
Unemployment Insurance	1,034	39
Miscellaneous	4,675	44
	754,488	69
Office Partitions and Improvements	459	47
Total, charged against Department of Munitions and Supply Advances	$ 754,948	16

WARTIME METALS CORPORATION

(See Next Page)

WARTIME METALS CORPORATION

Balance Sheet as at March 31, 1943

Assets			Liabilities		
Cash on Hand and at Bank		220,059 22	Salaries and Wages Payable		32,669 67
Accounts Receivable		15,088 23	Accounts Payable		206,123 24
Metal Concentrates Shipped but not billed (estimated market value)		1,774 78	Accrued Liabilities		2,314 67
Sales Tax Recoverable		1,859 63	Receiver General of Canada—		
Sundry Advances and Deposits		1,034 51	Employees' Income Tax	8,923 66	
Inventories, at estimated market value, as determined and certified by the Management—			Workmen's Compensation	5,060 81	
Metal Concentrates	24,164 79		Employees' War Savings	144 75	
Brass Ingots	38,392 22				14,129 22
Vanadium Bearing Ash	1,500 00		Due to Mining Project Trust Account		24,317 82
		64,057 01	Department of Munitions and Supply—		
			Advances		280,750 00
Prepaid Expenses and Deferred Charges—					
Inventories of General Supplies, at book value	172,702 96				
Head Office Administrative Expenses (Exhibit "B")	59,612 94				
Miscellaneous	4,869 62				
		237,185 52			
Deficit—Net Loss for the period from March 17, 1942, the date of incorporation, to March 31, 1943, per Income and Expenditure Statement (Exhibit "A")		19,245 72			
		$ 560,304 62			$ 560,304 62

(MINING PROJECT TRUST ACCOUNT)

ASSETS			LIABILITIES	
Due from Own Account		24,317 82	Department of Munitions and Supply—	
Advances *re* Mill Construction		82,592 25	Advances	2,075,872 29
Capital Expenditures incurred on behalf of the Crown in connection with authorized Mining Projects (Exhibit "C")—				
Buildings	499,097 81			
Roads and other Land Improvements	23,235 81			
Mining, Milling and Auxiliary Machinery and Equipment	802,585 14			
Trucks and Service Automobiles	8,696 42			
Boarding House Furniture and Equipment	16,126 34			
Office Furniture and Equipment	5,906 10			
		1,355,647 62		
Development and Pre-Production Expenses (Exhibit "D")		613,314 60		
		$ 2,075,872 29		$ 2,075,872 29

Approved on behalf of the Board.

J. R. TIMMINS,
Director.

J. H. C. WAITE,
Director.

I have examined the accounts of Wartime Metals Corporation for the period from March 17, 1942, the date of incorporation, to March 31, 1943, and have obtained all the information and explanations I have required.

The stores records maintained for general supplies, at the several mining projects, were inadequate. Physical inventories of such supplies, taken by two of the projects, revealed comparatively large variations from the relative book values in each case; and if similar variations are found when physical inventories are taken at other projects, further adjustments of the accounts maintained for Capital Expenditures and/or Development and Pre-Production Expenses will become necessary.

In my opinion, subject to the foregoing observation, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1943, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME METALS CORPORATION—*Continued* EXHIBIT "A"

Income and Expenditure Statement for the period from March 17, 1942, the date of incorporation, to March 31, 1943

	Brass Ingots	Vanadium Bearing Ash	Total
Sales	93,166 58	459 33	93,625 91
Cost of Sales (including expenses)—			
Purchases	145,995 14		145,995 14
Salaries		2,907 40	2,907 40
Bags		1,346 02	1,346 02
Warehouse and Handling Charges	840 14	432 11	1,272 25
Freight and Express	151 83	699 46	851 29
Miscellaneous Expenses		391 75	391 75
	146,987 11	5,776 74	152,763 85
Deduct—Inventories as at March 31, 1943	38,392 22	1,500 00	39,892 22
	108,594 89	4,276 74	112,871 63
Net Loss for Period	$ 15,428 31	$ 3,817 41	$ 19,245 72

NOTE: Since none of the mining projects were in operation during the period from March 17, 1942, to March 31, 1943, the above statement summarizes the transactions relating to subsidiary activities of the Company only.

WARTIME METALS CORPORATION EXHIBIT "B"

Head Office Administrative Expenses for the period from March 17, 1942, the date of incorporation, to March 31, 1943 (Deferred)

Salaries		25,025 03
Travelling and Living Expenses		13,169 10
Office Supplies		3,920 56
Telephone and Telegraph		3,639 02
Rent		3,410 00
Legal Fees		3,320 32
Repairs and Maintenance		640 67
Postage and Excise		486 18
Light, Power and Water		314 72
Miscellaneous		559 00
		54,484 60
Office Furniture and Equipment		5,128 34
Balance, per Balance Sheet	$	59,612 94

Capital Expenditures incurred on behalf of the Crown in connection with authorized Mining Projects to March 31, 1943

Project	Buildings	Roads and Other Land Improvements	Mining Milling and Auxiliary Machinery and Equipment	Trucks and Service Automobiles	Boarding House Furniture and Equipment	Office Furniture and Equipment	Totals
Chromeraine, Black Lake, P.Q.	320,520 98	5,679 42	426,363 16	4,653 21	5,566 73	1,968 56	764,752 06
La Corne Molybdenum, Val d'Or, P.Q.	43,556 91	145 90	131,380 36	491 55	1,643 28	842 29	178,060 29
Emerald Tungsten, Salmo, B.C.	95,719 22	15,452 22	154,366 26	2,449 62	5,295 82	1,458 63	274,741 77
Zenith Molybdenite, Ashdod, Ont.	13,784 04	1,958 27	23,177 03	778 55	2,888 69	869 39	43,455 97
Kootenay-Florence Zinc Lead, Ainsworth, B.C.	25,516 66		67,298 33	323 49	731 82	767 23	94,637 53
	$ 499,097 81	$ 23,235 81	$ 802,585 14	$ 8,696 42	$ 16,126 34	$ 5,906 10	$1,355,647 62

NOTE: It is reported that the Zenith Molybdenite project is not being put into operation, and is to be abandoned.

Development and Pre-Production Expenses for the period from

Project	Examination and Dewatering	Surface Exploration	Diamond Drilling
Chromeraine, Black Lake, P.Q.	26,354 17	.....	525 48
La Corne Molybdenum, Val D'Or, P.Q.	.....	.....	16,251 93
Emerald Tungsten, Salmo, B.C.	.....	4,923 24	28,820 76
Zenith Molybdenite, Ashdod, Ont.	.....	.....	2,582 10
High Lake Molybdenite, Kenora, Ont.	.....	.....	6,538 92
Kootenay-Florence Zinc Lead, Ainsworth, B.C.	.....	.....	.....
	$ 26,354 17	$ 4,923 24	$ 54,719 19

NOTES:—

The amounts shown in the above statement are as shown in the reports received by the Company's Head Office from the various projects.

The amount of $38,521.91 shown for the operation of the test mill at La Corne Molybdenum, represents the net operating cost after deducting $25,939.57 for the estimated market value of the metal concentrates produced.

It is reported that the Zenith Molybdenite Project and the High Lake Molybdenite Project are not being put into operation and are to be abandoned.

CORPORATION—*Concluded* EXHIBIT "D"

March 17, 1942, the date of incorporation, to March 31, 1943

Shaft Sinking	Drifting, Raising, Cross Cutting, etc.	Ventilation	Underground Rehabilitation	Operation of Test Mill	Overhead and Miscellaneous	Totals
116,190 21	66,708 82	.....	.....	.....	2,544 15	212,322 83
32,948 75	68,975 01	.....	.....	38,521 91	6,821 52	163,519 12
11,195 11	122,714 61	.....	.....	.....	7,139 38	174,793 10
.....	29,525 42	.....	5,308 41	.....	2,672 29	40,088 22
.....	.....	.....	.....	.....	3,152 84	9,691 76
.....	.....	5,458 66	4,849 64	.....	2,591 27	12,899 57
$ 160,334 07	$ 287,923 86	$ 5,458 66	$ 10,158 05	$ 38,521 91	$ 24,921 45	$613,314 60

1942-43

PUBLIC ACCOUNTS

PART II

KK

DEPARTMENT OF NATIONAL DEFENCE
ARMY SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE
ARMY SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	390,367 72	Ordinary	2,196,835 84
War	1,037,790,405 82	Special Receipts	5,836,566 61
	$1,038,180,773 54		$8,033,402 45

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	1,231,004 78	[21] Contingent and Special Funds	28,081 97
		[20] Trust Funds	4,597,188 60
	$1,231,004 78		$4,625,270 57

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page KK-38.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Return on Investments	3 01	
Privileges, Licences and Permits	14,885 42	6,398 23
Proceeds from Sales	972,738 46	1,547,442 83
Services and Service Fees	153,827 61	37,946 21
Refunds of Expenditure	6,140 11	693 61
Miscellaneous	1,049,241 23	185,090 42
Total Ordinary	2,196,835 84	1,777,571 30
Special Receipts—		
War Appropriation Acts	5,836,566 61	9,461,753 72
Grand Total	$8,033,402 45	$11,239,325 02

Details

Ordinary Revenue—		
Return on Investments		3 01
Privileges, Licences and Permits: Grazing permits, $708.88; haycutting privileges, $2,688.60; woodcutting privileges, $283.50; rent of land, $2,457.32; rent of public buildings, $8,252.07; permits, various, $495.05		14,885 42
Proceeds from Sales: Sales of: stores, clothing and ammunition, $212,986.60; books, maps, advertisements, etc., $1,710.13; items authorized by the Salvage Officer, $79,613.83; medals and ribbons, $362.10; government property, $3,592.50; labour charges, $324.17; miscellaneous items, $87,102.92; items authorized by Army Salvage and Disposal Board, $587,046.21		972,738 46
Services and Service Fees: Rent of stores and equipment, $725.97; commission on telephones, $42,790.31; receipts from wireless stations, $77,736.50; labour charges, $32,574.83		153,827 61
Refunds of Expenditure—		
Refunds of previous years' expenditure		6,140 11
Miscellaneous: Militia Pension Act, 1901, $194,891.12; barrack damages, $16,450.90; fines and forfeitures, $985; general, $836,914.21		1,049,241 23
Total Ordinary		2,196,835 84
Special Receipts—		
War Appropriation Acts		
Refunds of previous years' war expenditure		5,836,566 61
Grand Total		$8,033,402 45

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	729,750 42	373,985 76	196,806 65
Continuing Statutory Provisions	16,381 96	16,381 96	21,881 53
	746,132 38	390,367 72	218,688 18
Allotted from the War Appropriation	1,043,534,372 00	1,037,790,405 82	511,169,247 60
Total	$1,044,280,504 38	$1,038,180,773 54	$511,387,935 78

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
KK–5	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. and Department of National Defence Act, c.136, R.S., as amended	10,000 00	10,000 00	
KK–5	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		NORMAL SERVICES			
KK-5	180	Cadet Services.....	659,000 00	338,710 02	320,289 98
KK-5	181	Grants to Military Associations and Institutes, as detailed in the Estimates....	31,125 00	7,430 65	23,694 35
KK-7	182	Miscellaneous Maintenance and Adjustments War of 1914-18 (formerly Adjustment of War Claims).....	20,480 00	13,490 76	6,989 24
KK-7	183	Battlefields Memorials.	13,680 00	9,026 90	4,653 10
KK-8	184	Book of Remembrance.	3,000 00	2,862 01	137 99
		PENSIONS AND OTHER BENEFITS			
		Civil Pensions—			
KK-8	185	Robert Allen.....	269 52	269 52	
KK-8	186	Walter Pettipas.....	515 90	515 90	
KK-8	187	Florence Walker.....	360 00	360 00	
KK-8	188	Arnold Truman Townsend.....	420 00	420 00	
KK-8	189	Michael Mountain...	420 00	420 00	
KK-8	190	Mrs. Alice Smuck...	480 00	480 00	
KK-8	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940...	2,499 96	2,499 96	
		SUPERANNUATION AND RETIREMENT BENEFITS			
KK-8	Stat.	Gratuities to families of deceased employees Civil Service Act, c. 22, R.S.....	1,882 00	1,882 00	
		Total Ordinary...	746,132 38	390,367 72	355,764 66
		WAR			
		ARMY SERVICES			
KK-12		Army Services.....	1,025,398,002 72	1,021,944,067 15	3,453,935 57
		SUNDRY SERVICES			
KK-16		Departmental Administration.....	1,225,805 73	1,225,805 73	
KK-17		Dependents' Allowance Board.....	599,933 57	599,933 57	
KK-17		Dependents' Supplementary Grant Fund.	943,635 56	943,635 56	
KK-18		Directorate of Public Relations.....	197,594 98	197,594 98	
KK-19		Internment Operations.	1,555,799 44	1,555,799 44	
KK-20		North West Territories and Yukon Radio Services.....	301,000 00	185,912 62	115,087 38
KK-20		Inspection Board of the United Kingdom and Canada.....	12,500,000 00	10,945,866 14	1,554,133 86
KK-21		Experimental Station..	812,600 00	191,790 63	620,809 37
		Total War.....	1,043,534,372 00	1,037,790,405 82	5,743,966 18
		Grand Total.....	$1,044,280,504 38	$1,038,180,773 54	$6,099,730 84

Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S., as amended ..... **$ 10,000 00**

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 ... **$ 2,000 00**

COMMENTS

The above amounts were paid to the Hon. J. L. Ralston.

NORMAL SERVICES

Vote 180 Cadet Services **659,000 00**

Expenditures **338,710 02**

Lapsed ..... **$ 320,289 98**

		Estimates details	Allotments authorized	Expenditures
	Stenographers	2,820 00		2,821 78
	Wages	19,560 00		4,404 28
A	Total Salaries and Wages	22,380 00	22,560 00	7,226 06
B	Cost of Living Bonus	2,438 00	2,438 00	806 54
C	Pay and Allowances	127,009 00	127,009 00	102,783 21
D	Other Allowances	151,000 00	157,700 00	92,626 10
E	Transport and Travel	144,850 00	144,850 00	65,481 29
F	Stores and Equipment	174,600 00	167,720 00	63,195 14
G	Sundries	36,723 00	36,723 00	6,591 68
		$ 659,000 00	$ 659,000 00	$ 338,710 02

COMMENTS

Expenditures charged to this vote are in connection with school cadet corps, and include the cost of cadet instructors' courses.

C Pay and allowances of cadet officers, physical training instructors and candidates attending cadet instructors' courses.

D Includes cadet corps instructors' allowances, $48,502.67; signallers' gratuities and bonuses, $4,746; allowances for cadet bands, $9,378; and grants for uniforms, $23,991.78.

E Travelling expenses of inspecting officers and transportation of cadets attending cadet camps.

F Includes $25,453.68 for food at cadet camps.

G Consists chiefly of freight, express, cartage, printing and stationery, telephones, telegrams and postage.

Vote 181 Grants to Military Associations and Institutes, as detailed in the Estimates **31,125 00**

Expenditures **7,430 65**

Lapsed ..... **$ 23,694 35**

	Estimates details	Allotments authorized	Expenditures
Rifle Associations:			
Dominion of Canada	7,500 00	7,500 00	2,355 65
Ontario	2,700 00	2,700 00	
Quebec	800 00	800 00	
Nova Scotia	500 00	500 00	
New Brunswick	400 00	400 00	
Prince Edward Island	300 00	300 00	
Manitoba	500 00	500 00	
British Columbia	500 00	500 00	
Alberta	400 00	400 00	
Saskatchewan	400 00	400 00	
Service Associations:			
Cavalry	1,500 00	1,500 00	
Artillery	4,000 00	4,000 00	2,000 00
Engineers	1,000 00	1,000 00	
Signals	1,500 00	1,500 00	
Infantry, Machine Gun and Tank	3,000 00	3,000 00	
Army Service Corps	1,000 00	1,000 00	
Army Medical Corps	1,000 00	1,000 00	
Military and United Services Institutes:			
Canadian, Toronto	1,000 00	1,000 00	1,000 00
Western, Winnipeg	250 00	250 00	250 00
Alberta, Calgary	250 00	250 00	250 00
United Services, Vancouver	250 00	250 00	250 00
United Services, Regina	250 00	250 00	250 00
Royal Military College Club of Canada	100 00	100 00	
United Services, Saskatoon	150 00	150 00	150 00
Nova Scotia, Halifax	250 00	250 00	250 00
United Services, Vancouver Island, Victoria	150 00	150 00	150 00
United Services, Ottawa	250 00	250 00	
United Services, Quebec	250 00	250 00	
United Services, Moose Jaw	150 00	150 00	150 00
New Brunswick, Saint John	125 00	125 00	125 00
Military Institute, London	150 00	150 00	150 00
Military Institute, Edmonton	100 00	100 00	
Military Institute, Kingston	100 00	100 00	
Military Institute, Charlottetown	100 00	100 00	100 00
United Services, Montreal	250 00	250 00	
	$ 31,125 00	$ 31,125 00	$ 7,430 65

COMMENTS

These grants are mainly for the purpose of encouraging and promoting interest in rifle shooting, assisting rifle associations in defraying expenses of annual prize meetings and assisting military associations.

Payments were made to associations and institutes as indicated in the expenditure column above. The comparatively large lapse of funds in this vote is due chiefly to the suspension of activities for the duration of the war of some of the Rifle Associations and Military and United Services Institutes.

Vote 182 Miscellaneous Maintenance and Adjustments, War of 1914-18 (formerly Adjustment of War Claims) **20,480 00**

Expenditures **13,490 76**

Lapsed ..... **$ 6,989 24**

	Estimates details	Allotments authorized	Expenditures
A Temporary Assistance	4,978 00	4,978 00	4,977 74
B Cost of Living Bonus	143 00	196 00	195 00
C Stores and Equipment including Telephones —Military Museum Board		517 00	373 49
D Purchase and Erection of Headstones in Canada	13,500 00	13,500 00	7,732 60
E Sundries	1,859 00	1,289 00	211 93
	$ 20,480 00	$ 20,480 00	$ 13,490 76

COMMENTS

This grant was provided to meet certain expenses arising from the War of 1914-18, including headstones on graves in Canada of ex-members of His Majesty's Forces, war medals and decorations, and expenses of the Military Museum Board.

A This consists mainly of Military Museum Board salaries and a portion of the salary of H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission (see Battlefields Memorials, Vote 183).

Vote 183 Battlefields Memorials **13,680 00**

Expenditures **9,026 90**

Lapsed ..... **$ 4,653 10**

	Estimates details	Allotments authorized	Expenditures
Temporary Assistance	2,200 00		2,199 96
Wages	2,000 00		
Total Salaries and Wages	4,200 00	4,200 00	2,199 96
Pay and Allowances	6,480 00	6,480 00	6,441 51
Operating Expenses of Properties	1,000 00	1,000 00	
Repairs and Upkeep of Buildings and Works	1,000 00	1,000 00	
Sundries	1,000 00	1,000 00	385 43
	$ 13,680 00	$ 13,680 00	$ 9,026 90

COMMENTS

The grant for Battlefields Memorials was provided to meet expenses in connection with the Canadian battlefields memorials in France and Belgium.

H. C. Osborne, Secretary of the Canadian Battlefields Memorials Commission, was paid a salary of $1,500 from this Vote and $1,500 from Vote 182. In addition, he was paid

$2,400 in connection with the Imperial War Graves Commission, which was charged to the United Kingdom Government. A. L. Watson, Secretaria Assistant, was paid $699.96 from this vote and $3,600 which was charged to the United Kingdom Government in connection with the Imperial War Graves Commission.

The item Pay and Allowances was provided for D. C. U. Simson, R.C.E., Supervisor of Memorials, and the payment indicated was made to him.

Vote 184 Book of Remembrance	**3,000 00**
Expenditures	**2,862 01**
Lapsed	**$ 137 99**

COMMENTS

Remuneration of the artist in charge of the work and his assistants, amounted to $2,116.33. Alan Beddoe, artist in charge, received $1,800.

During the year, the Book was completed. It was placed on the Altar of the Memorial Chamber, Parliament Buildings, Ottawa, and dedicated by His Excellency the Governor General on November 11, 1942. The Book, which weighs sixty-eight pounds and is ten inches thick, contains 303 folios on which are recorded the names of 66,651 Canadians who gave their lives in the Great War (1914-18).

PENSIONS AND OTHER BENEFITS

Votes 185 to 190 Civil Pensions	**2,465 42**
Expenditures	**$ 2,465 42**

Vote	Pensioner	Appropriations	Expenditures
185	Robert Allen	269 52	269 52
186	Walter Pettipas	515 90	515 90
187	Florence Walker	360 00	360 00
188	Arnold Truman Townsend	420 00	420 00
189	Michael Mountain	420 00	420 00
190	Mrs. Alice Smuck	480 00	480 00
		$ 2,465 42	$ 2,465 42

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940	**$ 2,499 96**

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.	**$ 1,882 00**

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942–43	Total Expenditures to date
Allotments—		
Current:		
Army Services	1,021,944,067 15	1,972,364,206 85
Sundry Services:		
Departmental Administration	1,225,805 73	3,740,276 96
Dependents' Allowance Board	599,933 57	1,250,800 27
Dependents' Supplementary Grant Fund	943,635 56	958,967 46
Directorate of Public Relations	197,594 98	(*a*) 197,594 98
Internment Operations	1,555,799 44	(*b*) 4,018,197 01
Northwest Territories and Yukon Radio Services	185,912 62	474,770 81
Inspection Board of the United Kingdom and Canada	10,945,866 14	15,822,214 76
Experimental Station	191,790 63	(*a*) 191,790 63
Non-Current:		
Censor Services—Cable and Trans-Oceanic		(*c*) 512,391 64
Royal Military College		(*d*) 855,626 09
		2,000,386,837 46
Less total refunds to previous years' War expenditure, including $5,836,566.61 deposited to War Appropriation Acts in 1942-43		(*e*) 15,615,030 58
	$1,037,790,405 82	$1,984,771,806 88

(*a*) Expenditures incurred on behalf of Directorate of Public Relations and those of Experimental Station were included under Army Services prior to 1942-43.

(*b*) Prior to the fiscal year 1942-43 expenditures on internment operations were divided between the Department of the Secretary of State and the Department of National Defence. Pursuant to the provisions of P.C. 36/500, dated January 20, 1943, the appropriations allotted to and expenditures incurred by the Department of the Secretary of State in connection with these operations for the present fiscal year were transferred to this Department.

(*c*) P.C. 4012 of May 13, 1942, directed that all aspects of censorship be co-ordinated under the Department of National War Services. Accordingly the 1942-43 allotments both for commitments and cash purposes provided for this service were transferred to that department by T.226417B, dated June 26, 1942.

(*d*) Provided for under Army Services allotment commencing with the present fiscal year.

(*e*) Prior to April 1, 1943, records were not maintained by war allotments of refunds of previous years' war expenditure.

GENERAL COMMENTS

Sundry Services.—Included under the heading of Sundry Services in the following details of expenditures are the costs of services of a special nature and services which do not pertain entirely to one of the three main services, *i.e.*, Army, Naval or Air Services.

Purchase of Material.—Aside from local purchase authority granted to various National Defence officials, the Department of Munitions and Supply purchases all material.

Contracts.—An outline of the various types of contracts utilized by the Department of Munitions and Supply in its purchasing transactions and in carrying out defence projects will be found in the section of this report pertaining to that Department.

List of Suppliers.—A list of amounts totalling $10,000 or over paid to contractors and suppliers is given further on in this section.

Surcharges on Petroleum Products.—P.C. 3 of January 5, 1943, provides "that since April, 1942, in order to maintain established ceiling prices for petroleum products in the Province

of Quebec and the Maritime Provinces, the Wartime Prices and Trade Board, through the Commodity Prices Stabilization Corporation, Ltd., has paid subsidies to Imperial Oil Limited, Shell Oil Company of Canada, Limited, McColl-Frontenac Oil Co., Limited, and British American Oil Company, Limited, to compensate for surcharges imposed by the War Shipping Administration in the United States on tanker movements of crude oil and other petroleum products to Atlantic Seaboard Ports;

"That the prices for petroleum products under contracts placed by the Department for delivery to points in the Province of Quebec and the Maritime Provinces and for export from Atlantic Seaboard Ports were established prior to April, 1942, and have not been increased to compensate for the aforesaid surcharges but have been maintained at the level so established by reason of the subsidies paid by the Corporation;

"That purchases made by the Department are not subject to the price regulations administered by the Wartime Prices and Trade Board and, accordingly, arrangements have been made to relieve the Corporation from the payment of subsidies on petroleum products purchased by the Department by payment of surcharges thereon at rates established from time to time by the Corporation;

"That it is considered to be in the public interest that provisions be made for the payment of surcharges to the aforesaid companies for petroleum products delivered to points in the Province of Quebec and the Maritime Provinces or exported from Atlantic Seaboard Ports, supplied under contracts placed by the Department where such contracts do not anticipate or provide for such payment at the rates established from time to time by the Corporation in effect at the time of such delivery or export."

These surcharges became effective on April 1, 1942, and are subject to revision from time to time. Under this arrangement a payment was made to the Commodity Prices Stabilization Corporation, Ltd., in the amount of $205,498.96 on contracts awarded by the Department of Munitions and Supply for deliveries of petroleum products to the Department of National Defence-Army from April 1 to November 30 inclusive in the Province of Quebec, the Maritime Provinces and also for certain deliveries in the Province of Ontario for petroleum products refined within the Atlantic Seaboard area. No surcharges were paid to the Commodity Prices Stabilization Corporation, Ltd., for exported products. Any contracts awarded by the Department of Munitions and Supply on and after December 1, 1942, for these products for delivery as noted above were to provide that the surcharge would be billed as a separate item on the invoices rendered by the suppliers.

Purchases in the United States.—Materials were procured from supplies in the United States through three main channels: private American contractors, the Government of the United States, and the British Ministry of Supply Mission.

Payment for purchases from private firms was made in advance of shipment by means of requisition for cheque submitted through the Department of Munitions and Supply. This prepayment plan developed from the provisions of the Neutrality Act which terminated with the entry of the United States into the war. With few exceptions, this plan is still being used and has developed considerable unliquidated advances which are retired by receipt of suppliers' invoices certified as to receipt of materials by officials of the Department of National Defence. Some difficulty was experienced during the fiscal year in obtaining certified invoices which caused a sharp increase in unliquidated advances. During the last two months of the fiscal year, a marked improvement was noted which reduced the advances to a more reasonable figure. Though a number of outstanding balances carried over from 1940-41 and 1941-42 were retired, some items for both years are still outstanding.

Certain supplies, by reason of priority, were obtained from the Government of the United States through the Office of Lend Lease Administration. Purchases of this nature are known as Canpay Requisitions and payment is to be made to the Treasurer of the United States. Prior to June, 1942, these items were handled on a prepayment basis similar to the plan developed for payment to private suppliers. This proved impractical due to difficulties experienced in the distribution of materials many of which were unavailable for long periods and large refunds of advances became necessary. The prepayment plan was abandoned in June, 1942 in favour of a monthly payment plan against actual shipments supported by certified vouchers (known as Shipping Tickets). No payments were made under the proposed new plan due to delays in setting up machinery to provide proper documentation and because the United States Government did not issue monthly accounts. An interim advance of $18,000,000 in American funds was made in April, 1943, which is to be liquidated by certified shipping tickets during the fiscal year 1943-44.

Certain supplies not procurable from other sources were obtained from the British Ministry of Supply Mission in the United States. These items known as Canex Requisitions are to be paid against certified shipping tickets in Canadian funds. Due to the fact that arrangements in connection therewith were made late in the fiscal year, only a few transactions of this nature were completed.

Financial Adjustments with the United Kingdom Government.—Complete agreement for the settlement of costs incurred by the United Kingdom Government in respect of the Canadian Army in the United Kingdom and for the apportionment of costs of joint projects in Canada had not been reached at the close of the fiscal year. Arrangements in respect of some services are clearly established, however, and progress towards the establishment of satisfactory bases for the assessment of costs of others was made during the year.

Negotiations are at present being carried out between the Canadian and the United Kingdom governments in connection with capitation rates to be used as a basis of settlement for payments to the United Kingdom government for supplies and stores other than initial equipment supplied to the Canadian Army. The former comprises rations, fuel, light, accommodation, medical supplies, use and maintenance of vehicles, petrol and lubricants, general stores, etc.

A schedule of rates concurred in by the administrative officials at Canadian headquarters, London, and tentatively agreed to by the British officials as a basis of settlement was submitted in March, 1943, to the National Defence headquarters, Ottawa, for consideration. At the end of the fiscal year the matter was still under advisement.

Generally, the financial arrangements in respect of the Canadian Army Overseas require all costs in connection therewith to be borne by Canada. Originally, it had been agreed that financial adjustment in respect of expenditure incurred by the United Kingdom Government on behalf of Canadian troops before such troops embarked from the United Kingdom for the field, would be on a basis of actual expenditure wherever possible. Payments on account to the United Kingdom Government have been made periodically, towards the maintenance of Canadian Army Forces in the United Kingdom. At the end of the fiscal year 1942-43, balances outstanding on such payments made since the beginning of the war totalled $85,756,952.01.

Initial equipment supplied from British sources to Canadian Army in the United Kingdom.—These stocks comprise engineer stores, signal stores, certain types of vehicles, artillery equipment, small arms, artillery ammunition, small arms ammunition, medical stores, clothing and personal equipment, etc., supplied to the Canadian Army in the United Kingdom from time to time from British stocks.

For several months negotiations have been carried on between the two governments in connection with settlements for these supplies.

In March, 1943, a satisfactory conclusion was reached as to the basis of settlement and an amount of nine million, two hundred thousand pounds sterling was paid to the United Kingdom Government for initial equipment and supplies covering the period from the time the Canadian Army arrived in England to September, 1942.

Canadian Ancillary Troops in the United Kingdom: The division of costs in respect of these troops as from September 1, 1940, is shown below.

Canada is responsible for: pay and allowances, rations, barrack accommodation, barrack stores, barrack services, transportation to the United Kingdom, initial issues of clothing and personal equipment, hospitalization, postage and miscellaneous expenses, unit equipment in possession September 1, 1940, at a value agreed upon.

The United Kingdom is responsible for (until the units revert to the Canadian Higher Command): official transportation in the United Kingdom, replacements of clothing and personal equipment, fuel, gasoline, oil and ammunition. Canada is not prevented from supplying replacements of arms and equipment, and in the case of an exchange of articles (article for article or their equivalent in different kinds) the United Kingdom cost governs, except in respect of Canadian manufactures not produced in the United Kingdom.

Canadian Forestry Units in the United Kingdom: By mutual agreement, the Canadian Government is charged with the expenditures for pay and allowances, pensions, transportation to and from the United Kingdom, initial personal equipment, stationery, postage and telephones. The United Kingdom absorbs all other costs connected with equipment, work or maintenance.

Joint United Kingdom and Canada Ordnance Depot: This depot, situated in Canada, is a joint undertaking for the purpose of receiving, assembling, issuing and shipping to the

United Kingdom or any theatre of war, technical stores and vehicles manufactured in Canada and in the United States, for Canadian account, United Kingdom account or other accounts.

A basis for the division of capital costs had not been agreed upon at the close of the fiscal year but it is proposed that operating costs be pro-rated on the basis of tonnage shipped

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ARMY SERVICES

Allotment: Army Services		1,025,398,002 72
Expenditures		1,021,944,067 15
Lapsed	$	3,453,935 57

A distribution of expenditures follows:

A	Salaries—permanent	353,514 78
	—temporary	6,210,527 55
B	Wages	660,701 05
C	Pay and Allowances	366,496,402 78
D	Travel, Transport and Freight	48,542,516 19
E	Operating Expenses of Properties	15,335,741 40
F	Construction and Repairs	68,862,174 77
G	Clothing, Necessaries and Miscellaneous Stores—	
	Clothing and Necessaries	61,415,251 85
	Personal Equipment	14,122,978 22
	Barrack and Miscellaneous Stores	21,335,490 12
	Laundry	1,462,109 70
	Casual Labour	1,838,612 23
H	Armament Stores—	
	Small Arms and Machine Guns	18,575,125 43
	Guns, Howitzers, Mortars, etc.	46,442,983 54
	Miscellaneous Stores	6,122,220 14
	Mechanical Transport Vehicles and Equipment	101,673,820 82
	Tanks and Armoured Fighting Vehicles	107,232,140 72
I	Signal and Wireless Equipment	19,050,688 66
J	Ammunition—	
	Small Arms and Machine Gun Ammunition	5,587,352 75
	Gun Ammunition	21,768,472 87
	Miscellaneous Ammunition	1,604,594 56
K	Operating Costs—Mechanical and Water Transport	15,065,870 04
L	Food Supplies	38,746,848 71
M	Medical Stores and Services	3,841,273 87
N	Dental Stores and Services	965,815 77
O	Printing and Stationery	4,374,973 51
P	Training Equipment not provided elsewhere	155,696 07
Q	Sundries	4,120,169 05
R	Special Progress Payments to United States	19,980,000 00
		$1,021,944,067 15

COMMENTS

A B Salaries and wages of civilians employed by Army Services, including: surveyors and engineers employed by the Engineer Services; clerks and stenographers in Army offices and Ordnance depots; caretakers, firemen and others employed at Army properties. Wages of employees on day labour projects performed by Engineer Services are included in the item "Construction and Repairs".

Wages of personnel employed at Ordnance Depots as packers, helpers, etc., are not included in this figure but are shown separately under "G"—Casual Labour.

Employees in receipt of salaries of $2,400 or over during the fiscal year are reported further on in this section.

C This is broken down hereunder, to show amounts expended for pay and allowances on behalf of (1) Active Army; (2) Reserve Army; (3) Recruits called out under the National Resources Mobilization Act.

It does not include, however, expenditures of this nature in respect of Departmental Administration, the Dependents' Allowance Board, Internment Operations and other divisions shown under the heading, Sundry Services.

Active Army pay and allowances ($349,746,970.20): These are in respect of all formations and units on active service or which have been embodied for continuous military service, including the Canadian Women's Army Corps and home defence members of the Army taken on strength after training, pursuant to the provisions of the National Resources Mobilization Act, 1940. Particulars of the rates of pay and of the main allowances for the Active Army are given hereunder.

Reserve Army pay and allowances ($3,609,563.80): This amount includes the pay and allowances for personnel of the Reserve Forces for local headquarters training and at camps of instruction but does not include any expenditure for authorized cadet corps or authorized rifle associations which supplement the Army. Expenditures in connection with such cadet corps and associations are classified as "ordinary" expenditures and are reported under Votes 180 and 181 herein.

Standard rates of pay for the Reserve Army are the same as the minimum permanent force rates ranging from 60 cents per day for a boy to $9.20 per day for a colonel. No allowances are paid to dependents.

Extra pay rates are: Adjutants, 50 cents per day; tradesmen, 25 cents to 35 cents per day. In certain circumstances, trained personnel may be paid a special rate of extra pay not exceeding $1.50 per day. Field allowances range from $3 per day for Camp Commandants to 10 cents per day for rank and file. Subsistence allowances (where rations are not provided during the period prior to arrival or following the departure of troops) are $1.70 per day for officers and 85 cents per day for other ranks.

Pay and allowances of Reserve Recruits called out under the provisions of the National Resources Mobilization Act, 1940 ($13,139,868.78): These recruits receive the same rate of pay and allowances as personnel of the Active Army, and on completion of their basic training, are transferred to the Active Army Home Defence.

Active Army Rates of Pay: Staff rates of pay for classified appointments of officers range from $6 to $24 per day. In addition, subsistence allowance in lieu of quarters and rations was payable at $1 per day to September 30, 1942 and at $1.70 per day thereafter. Per diem rates of standard pay, tradesmen's pay and medical officers' pay are set out below.

Rank	Standard pay	Tradesmen's pay	Medical officers
Colonel	$12 00		$12 50
Lieutenant-Colonel	10 00		11 00
Major	7 75		9 25
Captain	6 50		7 50
Lieutenant	5 00		5 00
2nd Lieutenant	4 25		
Warrant Officer, Class 1	3 90—4 20	$4 15—$4 95	
Regimental Q.M.S.	3 10	3 35— 3 85	
Staff Q.M.S.	3 10	3 35— 3 85	
Q.M. Sergeant	3 10	3 35— 3 85	
Company Sergeant-Major	3 00	3 25— 3 75	
Warrant Officer, Class 3	2 75	3 00— 3 50	
Company Q.M.S.	2 50	2 75— 3 25	
Staff Sergeant	2 50	2 75— 3 25	
Sergeant	2 20	2 45— 2 95	

Lance Sergeant	1 90	2 15— 2 65
Corporal or Bombardier	1 70	1 95— 2 45
Lance Corporal or Lance Bombardier	1 60	1 85— 2 35
Private, Gunner, etc.	1 30	1 55— 2 05
Private, Gunner, etc.—		
after 4 months' service	1 40	1 65— 2 15
after 6 months' service (effective Jan. 1, 1943)	1 50	1 75— 2 25

In addition to these rates, officers in command of units of 500 or more men receive $1 per day extra and officers appointed as adjutants within the establishment of a unit are entitled to 50 cents per day extra.

Officers, warrant officers, non-commissioned officers, and men who are ordered to fly in the course of military duty or training are entitled to additional pay for every day on which they fly pursuant to such orders, as follows: officers $2 per day; other ranks, 75 cents per day.

An officer or soldier posted to a Parachute Unit as a parachute jumper within the authorized War Establishment, or an officer or soldier attached to a Parachute Training Unit where parachute jumping is an essential part of his duty or training, in addition to his regular pay, tradesmen's rates or any other additional pay to which he is entitled (with the exception of flying pay) is granted extra pay as follows: officers, $2 per day; other ranks, 75 cents per day.

A cadet, while attending an Officers' Training Centre, shall, until he is gazetted to commissioned rank or removed from the Course for any reason, receive the Regimental rates of pay of his substantive rank provided, however, that he shall not receive a lower rate of pay than $3 per diem.

Personnel of the Permanent Force who were serving at the outbreak of war have the option of remaining on Permanent Force (pre-war) rates of pay and allowances, but as Active Service rates are in the main higher than those of the Permanent Force, there are only a few isolated cases where these latter rates are being paid.

Canadian Women's Army Corps: Per diem rates of pay are:

Rank	Standard pay	Tradesmen's pay
Lieutenant-Colonel	$6 70	
Major	5 20	
Captain	4 35	
Lieutenant	3 35	
2nd Lieutenant	2 85	
Sergeant-Major W.O. 1	2 80	$3 00—$3 30
Quartermaster Sergeant W.O. 2	2 10	2 25— 2 60
Company Sergeant-Major W.O. 2	2 00	2 20— 2 50
Staff Sergeant	1 70	1 85— 2 20
Sergeant	1 50	1 65— 2 00
Corporal	1 15	1 30— 1 65
Lance-Corporal	1 00	1 20— 1 50
Volunteer—		
after 3 months' service	0 95	1 05— 1 40
Volunteer—		
on enrolment and Recruit	0 90	

Subsistence Allowance: When quarters and rations are not provided in kind, a subsistence allowance is paid as follows: $1.70 per day to officers; $1.25 per day to other ranks. The latter rate was increased from $1 to $1.25 per day effective October 1, 1942.

* Assigned Pay ($88,511,007.81): A soldier on whose account dependents' allowance is issuable, must assign a portion of his pay each month, as set out hereunder for the benefit of his dependents. An officer is not required to assign pay to his wife or children, but must assign five days' pay of rank if dependents' allowance is issuable to a parent, brother or sister. In addition to these assignments, an officer or soldier may assign pay for certain specified purposes. The maximum amount assignable each month by a soldier is twenty days' pay of rank and twenty days' tradesmen's pay.

The following amounts are deemed to be fifteen days' pay of rank, which is required to be assigned each month for the benefit of a wife or of children, or, if a soldier has no wife or children, for the benefit of a dependent parent, brother or sister to whom a dependents' allowance is issuable: Warrant Officer, Class 1, $60; Warrant Officer, Class 2, $45; Warrant Officer, Class 3, $40; Staff Sergeant and Sergeant, $35; Ranks below Sergeant who are in receipt of regimental pay exceeding $1.40 per diem, $23; Ranks below Sergeant who are in receipt of regimental pay not exceeding $1.40 per diem, $20; Boy, $10. If dependents' allowance is issuable to a parent, brother or sister, as well as to a wife or to children, an additional five days' pay of rank must be assigned.

Canadian Prisoners of War: Under the terms of the Geneva Convention, officer prisoners are advanced monthly payments by the detaining Power equivalent to amounts paid officers of corresponding rank of that Power.

Amounts so advanced in accordance with the scale laid down by the Convention as well as any other recurring debits such as assigned pay, etc., are charged to the officer's pay account monthly, which continues to be credited with pay during his detention. The balances then remaining are either deposited to the officers' bank accounts or held to their credit. In one instance, very small advances of pay to other ranks are being made by a detaining Power. Such amounts are charged to the pay accounts concerned in the same manner as outlined above.

Accumulated balances of pay held which are not deposited to personal bank accounts, are credited semi-annually with interest at the rate of 3 per cent per annum.

* Dependents' Allowances ($95,222,796.29): These include only the allowances administered by the Dependents' Allowance Board. Supplementary Allowances paid from the Dependents' Supplementary Grants Fund are shown under Sundry Services.

Prior to January 1, 1943, an Officer or Warrant Officer, Class 1, was entitled to allowances for not more than two dependent children while a soldier below the rank of Warrant Officer, Class 1, was entitled to allowances for not more than four such dependents. By an amendment to the regulations, effective January 1, 1943, authority was granted to provide for payments of allowances to all officers and other ranks on behalf of dependent children not exceeding six at the rates detailed hereunder.

Awards by the Dependents' Allowance Board are in such amounts as the Board decides, not exceeding the following maximum monthly allowances:

(*a*) For a wife or a dependent female relative responsible for the care of the dependent children of: An officer above the rank of Major, $60; Major, $55; Captain, $50; Lieutenant and 2nd Lieutenant, $45; Warrant Officer, Class 1, $40; all other ranks, $35.

(*b*) For dependent children falling within either of the undermentioned classes, $12 for each of the first two such dependents; $10 for the third and $8 for each of the fourth, fifth and sixth such children: (1) A dependent son under 16 years and a dependent daughter under 17 years of age. However, if such child is following and is making satisfactory progress in a course of instruction approved by the Board, an allowance may be paid until such child reaches his or her nineteenth birthday. (2) A dependent son or daughter of any age when such child is unable, owing to physical or mental infirmity, to provide for his or her own maintenance.

It is further provided that, where there is no wife, nor a dependent female relative responsible for the care of the children, the Board may award up to $20 for each such child not exceeding in total, $50 for three, $60 for four, $70 for five, or $80 for six, such children.

(*c*) For a dependent parent or foster parent, a dependent brother under sixteen years of age or sister under seventeen years of age, a dependent brother or sister who prior to the applicant's enlistment was a member of his household and owing to physical or mental infirmity is unable to provide his or her own maintenance and is solely supported by the applicant, a divorced wife, if the applicant is under a legal obligation to contribute to her support: $30 in respect of such dependents of officers above the rank of Major, $25 in respect of such dependents of all other commissioned officers, Warant Officers, Class 1, and all other ranks.

In addition to the allowances provided above, a cost of living bonus was authorized effective January 1, 1943, to dependents in the following amounts: $1.40 per month to wives: $2.60 per month to wives and children.

* Outfit Allowances ($1,852,406.61): Each Officer, Nursing Sister and Warrant Officer, Class 1, is entitled to receive an allowance for the purchase of uniform and equipment when placed on active service.

In the case of an Officer or Nursing Sister, the amount of such allowance is $150; for a Warrant Officer, Class 1, $100. Lesser amounts for Officers, Nursing Sisters and Warrant Officers may be granted when their length of service is less than one year. On transfer to or from a Highland unit, an Officer is entitled to receive an additional allowance ranging from $60 to $75 according to specified circumstances.

* Rehabilitation Grants ($1,172,110.22): Members of the Military Forces of Canada who have served continuously on active service during the present war for a period of not less than one hundred and eighty-three days, are entitled to, with certain exceptions, a rehabilitation grant equal to thirty days' pay plus married and/or dependents' allowance, upon discharge, retirement or ceasing to serve. The governing authority is P.C. 7521 of December, 1940, and amendments thereto.

* Clothing Allowances on Discharge ($656,078.31): These allowances are paid to personnel upon discharge to provide them with civilian clothing. This allowance is $35 if the member has served for six months, or, if less than that time, $27 or $17, depending upon the time of year discharge takes place.

* Included in the amounts shown as pay and allowances on page KK-13.

D This amount is the total of transportation expenses in connection with the movement of personnel, stores and supplies at home and abroad. Transportation expenses of the Reserve Army and of Reserve Recruits called out under the provisions of the National Resources Mobilization Act amounted to $419,826.52 and $503,627.61, respectively.

E The main items in this expenditure are: fuel, $5,907,196.19; light, power and water, $2,105,108.20; rents, $1,560,695.06; sanitary services, $210,210.79; telephone exchange service, $354,905.21.

F These expenditures are in connection with the designing, construction and maintenance of works and buildings.

Q The main items included in this amount are: telephone tolls, telegraph, postage, $1,008,373.92; recruiting campaign expenses and advertising, $357,511.53.

R Due to the delay in submission of accounts for purchases from the United States Government an advance payment was made to the Treasurer United States, in the amount of $18,000,000 (U.S. Funds) ($19,980,000 Canadian Funds). This advance is to be accounted for during the fiscal year 1943-44 by invoices supplied through the Washington office of the United States Purchases Branch, Department of Munitions and Supply. Deliveries, made during the fiscal years 1941-42 and 1942-43, exceed in value the advance made.

SUNDRY SERVICES

Allotment: Departmental Administration	**1,225,805 73**
Expenditures	**$ 1,225,805 73**

A distribution of expenditures follows:

Salaries and Wages	1,021,612 07
Pay and Allowances of Military Personnel	55,562 87
Travel, Transportation and Freight	42,542 88
Stores, Equipment and Supplies	50,704 67
Sundries, including: postage, telephone and telegraph, $50,885.25, and Minister's railway car expenses, $1,863.58	55,383 24
	$1,225,805 73

COMMENTS

These expenditures consist of the salaries, wages, military pay and allowances, travelling expenses, stationery and sundry administrative expenses of the Minister's office, including the Minister's military secretary, military assistant, private secretary and staff; the Deputy Minister's offices and others associated therewith.

Allotment: Dependents' Allowance Board	599,933 57
Expenditures	$ 599,933 57

A distribution of expenditures follows:

Remuneration of Board Members and District Representatives	61,645 70
Salaries and Wages	471,192 23
Travel and Transportation	1,335 91
Printing, Stationery and Office Equipment	13,560 66
Investigations by Soldier Settlement Board	45,000 00
Sundries	7,199 07
	$ 599,933 57

COMMENTS

The Dependents' Allowance Board consists of a civilian chairman, two service representatives from the Army, two from the Air Force and one from the Navy. It is responsible for the administration and issue of certain dependents' allowances but not for Navy marriage allowances nor marriage allowances in respect of Army and Air Force personnel who are on Permanent Force rates of pay.

Allotment: Dependents' Supplementary Grant Fund	943,635 56
Expenditures	$ 943,635 56

A distribution of expenditures follows:

Administrative Expenses—			
Salaries and Wages		106,228 74	
Investigation Fees and Expenses		65,787 82	
Travelling Expenses of Members of the Board, Advisory Committees and Employees		9,813 58	
Printing, Stationery and Office Furniture		18,725 89	
Sundries including Rentals and Communication Services		12,460 96	
			213,016 99
Grants and Assistance—			
Dependents of Naval Personnel:			
recurring	2,620 00		
non-recurring	16,346 94		
		18,966 94	
Dependents of Army Personnel:			
recurring	78,031 27		
non-recurring	531,992 43		
		610,023 70	
Dependents of Air Force Personnel (R.C.A.F.):			
recurring	8,345 50		
non-recurring	93,093 43		
		101,438 93	
Dependents of Air Force Personnel (other than R.C.A.F.):			
non-recurring		189 00	730,618 57
			$ 943,635 56

COMMENTS

By P.C. 18 of January 2, 1942, there was established a Dependents' Board of Trustees to deal with the question of providing supplementary grants or special assistance to dependents of members of the armed forces of Canada, supplementary to allowances provided for under the ordinary dependents' allowance regulations administered by the Dependents' Allowance Board and other divisions of the Department of National Defence.

Grants and special assistance may be paid from this fund only to, or on behalf of, the dependents of ratings in the Navy and to soldiers and airmen below the rank of warrant officer Class 1, to prevent hardships arising because of unusual circumstances or to relieve misfortune and meet domestic emergencies, including serious illness of a member of the family, or to assist a mother whose dependents' allowance has been reduced by reason of the prior claim of more immediate dependents of the son.

P.C. 58/11348 of December 15, 1942, provided that the provisions of P.C. 18 referred to above be extended to the dependents resident in Canada of all Royal Air Force, Royal Australian Air Force and Royal New Zealand Air Force personnel serving with the Royal Canadian Air Force.

As provided by P.C. 1/4526 of May 29, 1942, the membership of the Dependents' Board of Trustees, was increased from a Chairman and eight members to a Chairman and nine members.

Local and regional advisory committees advise the Board of Trustees on local conditions, receive applications for assistance, arrange for investigation, and, in cases of emergency, authorize the issue of temporary grants or special assistance.

All members of the Dependents' Board of Trustees other than the Chairman and all members of the local or regional dependents' advisory committees serve without remuneration. Disbursements from the Dependents' Supplementary Grants Fund are detailed under two headings: (1) Administrative Expenses and (2) Grants and Assistance.

Administrative expenses include payments for the Chairman's services, the out-of-pocket expenses of members of the Board and advisory committees, staff salaries, investigation and general operating expenses of the Fund.

Under Grants and Assistance are shown the amounts of relief disbursed on behalf of Naval, Army and Air Force service personnel. A distinction is made above between recurring and non-recurring payments. Recurring payments are continuous supplementary grants, an example of the use of which would be the education of a dependent, while non-recurring payments consist of grants to meet exigencies such as illness, accident, death, loss by fire or other necessitous conditions. Authorization of the former type of grant is made only by the Board of Trustees at Ottawa.

Allotment: Directorate of Public Relations	**197,594 98**
Expenditures	**$ 197,594 98**

A distribution of expenditures follows:

Civil Salaries—Temporary	34,285 43
Pay and Allowances	75,090 33
Travel, Transport and Freight	32,735 90
Operating Expenses of Properties	1,700 69
Stores, Equipment and Supplies	16,420 81
Printing and Stationery	16,551 63
Entertainment Expenses	224 26
Sundries	20,585 93
	$ 197,594 98

COMMENTS

Under the direction of the Minister of National Defence, the Directorate of Public Relations for the Army was set up in May, 1941, for the purpose of ensuring that the requisite amount of publicity be given to the Canadian Army. This directorate has a

civilian and military staff at National Defence Headquarters. In each Command and Military District there is a Public Relations Officer and a Photographic Officer, appointed to maintain constant touch with the sources of news and pictures concerning the various army activities.

The chief duties of this directorate are (*a*) to obtain news of the army for distribution to the Canadian press, and to stimulate recruiting by extensive publicity; (*b*) to arrange visits to army camps for radio and press groups; and (*c*) to advise newsmen what may be printed under security regulations.

Expenditure in connection wth this directorate was included under Army Services in the fiscal year 1941-42.

Allotment: Internment Operations	**1,555,799 44**
Expenditures	**$ 1,555,799 44**

A distribution of expenditures follows:

Civil Salaries—permanent	4,802 64
—temporary	43,004 79
Pay and Allowances	693,529 65
Travel, Transport and Freight	123,859 40
Operating Expenses of Properties	45,538 99
Construction and Repairs	133,399 17
Stores, Equipment and Supplies	66,620 64
Operating Costs—Mechanical Transport	7,330 30
Food Supplies	293,543 89
Medical Stores and Services	11,301 83
Dental Stores and Services	6,688 50
Pay for Work—Prisoners of War	8,920 75
Assistance to Dependents of Internees	50,716 33
Payments to Penitentiaries and Gaols for upkeep of Enemy Aliens	2,553 00
Sundries	63,989 56
	$1,555,799 44

COMMENTS

P.C. 36/500 dated January 20, 1943, provides: "Pursuant to the regulations made by Order in Council of 25th June, 1941, P.C. 4568, and in the manner thereby provided responsibility for the internment of prisoners of war, enemy aliens and other persons interned in Canada was divided between the Department of the Secretary of State and the Department of National Defence.

"By Order in Council of 19th November, 1942, P.C. 10571, responsibility for the internment of prisoners of war interned in Canada is vested exclusively in the Department of National Defence, but responsibility for the internment and custody of enemy aliens, other interned persons and refugees is still divided between the Department of the Secretary of State and the Department of National Defence, as provided for under the said regulations made by Order in Council of 25th June, 1941, P.C. 4568.

"The Department of External Affairs is responsible for dealing with matters relating to internment in their external aspects.

"It is necessary that the Department of External Affairs should continue to deal with internment matters in their external aspects, but it would make for greater efficiency and economy if the services now performed by the Department of the Secretary of State in connection with internment operations should be performed by the Department of National Defence, thus centralizing all such matters in one department.

"The Deputy Minister of National Defence (Army) therefore recommends that responsibility for the internment and custody of prisoners of war, enemy aliens, other interned persons and refugees in Canada be transferred to the Department of National Defence."

Consequent on the foregoing, the appropriations for the fiscal year 1942-43 and the expenditures for the period April 1, 1942, to January 31, 1943, were transferred from the Department of the Secretary of State to the Department of National Defence, and the administration and responsibility for these activities taken over by officials of the latter department.

The above expenditures represent the Canadian costs, as those in connection with United Kingdom refugees and prisoners of war from the United Kingdom are charged to United Kingdom-Army account under Trust and Special Accounts further on in this section.

By agreement, Canada bears the cost of all military guards posted to internment camps.

Allotment: Northwest Territories and Yukon Radio Services	**301,000 00**
Expenditures	**185,912 62**
Lapsed	**$ 115,087 38**

A distribution of expenditures follows:

Civil Salaries—temporary	5,191 04
Pay and Allowances	118,568 04
Travel, Transport and Freight	8,391 66
Operating Expenses of Properties	14,414 04
Construction and Repairs	6,433 45
Stores, Equipment and Supplies	30,868 94
Sundries	2,045 45
	$ 185,912 62

COMMENTS

This system comprises several stations operated commercially by the Royal Canadian Signals in Alberta, the Northwest Territories and the Yukon.

Revenue of $77,736.50 was derived from the operation of these stations and is included in the revenues of this Department under Services and Service Fees.

Allotment: Inspection Board of the United Kingdom and Canada	**12,500,000 00**
Expenditures	**10,945,866 14**
Lapsed	**$ 1,554,133 86**

COMMENTS

Payments made covering Canada's share of the expenses in connection with the Inspection Board have, to date, been given provisional approval. The agreed method of arriving at a division of costs was to take as a basis the value of production in Canada for United Kingdom and Canadian account, respectively, less such classes of output as are not inspected by the Board. Canada's proportion of the costs on this basis, as computed by the Economics and Statistics Branch of the Department of Munitions and Supply, was initially determined to be 30·9 per cent. Included in Canada's proportion were estimated costs for inspection of goods sold by War Supplies Limited for delivery to and use by the United States Government.

The total expenditure for the fiscal year 1942-43 includes a provisional payment of $6,426,528.63 covering the Canadian Government's portion of the inspection costs for the period April 1 to December 31, 1942, based on the proportion referred to above.

At the end of the present fiscal year the division of Inspection Board costs was revised and Canada's share for the period January 1, 1941, to March 31, 1943, divided between the Department of National Defence and War Supplies Limited. The amount charged to the latter is paid by the Department of National Defence and subsequently recovered from the Department of Munitions and Supply. On the basis of the revised distribution of expenditure, a further provisional payment of $6,194,340.64 was made adjusting previous provisional settlements for the period January 1, 1941, to March 31, 1943.

Included in this payment is an amount of $5,493,716.45 representing War Supplies Limited share of the total costs, and of this amount the Department of Munitions and Supply has refunded $1,703,052.10.

In addition to the provisional settlements mentioned above, direct payments totalling $28,048.97, in connection with inspection costs, were made by the Department of National Defence during the year.

Allotment: Experimental Station	**812,600 00**
Expenditures	**191,790 63**
Lapsed	**$ 620,809 37**

COMMENTS

The total Canadian cost of this station for 1942-43 was $796,922.31. This cost is shared equally by the Army and Air Services. Repayments totalling $605,131.68 were received from the Air Services during the past fiscal year. This includes an amount of $210,270 which applied to expenditures for 1941-42.

Salary rates and travelling expenses

As of March 31, 1943, there were 8,699 civilian employees paid from the war allotments of this Department. The following table shows those who were paid annual salaries of $2,400 or over, inclusive of living and local allowances, on that date, or at date of separation (shown in brackets), as well as travelling expenses, exclusive of transportation warrants, where the amount was in excess of $300.

	Salary rate	Travelling expenses
SUNDRY SERVICES		
Departmental Administration:		
Ralston, Col., the Hon. J. L. ...		$2,021 24
DesRosiers, Col. H., Deputy Minister (paid at military rates)		
Currie, G. S., ... Deputy Minister	$6,000 00	
Pembroke, J. ..... Asst. Deputy Minister (includes living allowance at $6 per day)	8,690 00	431 04
*Brown, R. P. ..... Fin. Supt.—Acting Asst. Deputy Minister	5,500 00	
Allan, R. R. C. .... (includes living allowance at $5 per day)	3,745 00	
*Beaulne, L. E.	2,520 00	
Bowes, G. M.	4,000 00	
Breen, L.	3,000 00	
Burns, C. ..... (June 12)	5,520 00	
Campbell, W. G. ...	2,520 00	
Delaney, M. E.	2,400 00	
Dutton, F. E. ..... (includes living allowance at $5 per day)	3,745 00	
Dyde, H. A. ..... (July 28)	5,000 00	
*Edwards, R. E.	2,580 00	
*Foley, M. P.	2,400 00	

	Salary rate	Travelling expenses
Forshaw, J.	3,745 00	
(includes living allowance at $5 per day)		
Gawthorp, H. H.	4,590 00	
(includes living allowance at $6 per day) (Jan. 1)		
Hamilton, J.	3,745 00	
(includes living allowance at $5 per day)		
*Harris, H. R. D.	3,720 00	
(Dec. 21)		
Holbein, M. W.	3,445 00	
(includes living allowance at $5 per day)		
Hudson, W. R.	3,745 00	
(includes living allowance at $5 per day)		
*Killeen, G.	3,480 00	
Kreps, W. H.	2,700 00	
Lewis, H. V.	3,745 00	
(includes living allowance at $5 per day)		
MacDonald, D. C.	2,880 00	
(May 22)		
MacKenzie, D. C.	6,000 00	906 08
Maingot, A. J.	3,000 00	
*Messenger, J. H.	2,400 00	
Miller, S. L.	4,620 00	
*Milne, A.	5,255 00	
(includes living allowance at $7 per day)		
Moloughney, M. J.	3,745 00	
(includes living allowance at $5 per day)		
Morgan, H. I.	3,745 00	
(includes living allowance at $5 per day)		
Murray, G. H.	3,745 00	
(includes living allowance at $5 per day)		
*Packman, A. J.	3,600 00	315 95
Perrin, H. E.	3,120 00	
Phillips, E. C.	3,120 00	
Ranger, E.	2,400 00	
Ross, A.	6,000 00	
Skerry, F. W.	2,520 00	520 01
Stephens, S.	4,225 00	
(includes living allowance at $5 per day) (Jan. 1)		
Tasse, P. S.	2,400 00	
Wallace, O. E.	2,400 00	542 15
Waters, O. J.	4,080 00	
Wells, J. E.	3,500 00	
Welton, J. S.	2,880 00	
*Whatley, R. W.	3,780 00	
*Wheeler, C. C.	2,820 00	
Dependents' Allowance Board:		
Bennett, R. O. G.	6,000 00	
Carey, L. J.	2,520 00	
Harvey, R.	2,400 00	
MacDonald, K. M.	3,600 00	
Mann, A. E. G.	2,400 00	
Ormond, D. M.	2,520 00	
Rogers, R. J.	2,400 00	624 80
(Aug. 28)		
Turney, J. A.	2,760 00	
Dependents' Supplementary Grants Fund:		
Brown, M. G.	2,400 00	
Coghlin, G. W.	2,400 00	
(Oct. 7)		
Gilfillan, W. G.	2,400 00	
Gordon, M. L.	2,400 00	
Lawson, E. J.	3,600 00	
Morrison, J. A.	2,400 00	412 85
Directorate of Public Relations		
Cadieux, L.	4,000 00	807 61
Langlois, G.	3,600 00	
(Jan. 1)		
Little, M.	4,000 00	
MacLean, H. G.	3,500 00	
Miller, H. J.	4,000 00	360 14
Sallans, G. H.	6,000 00	1,615 65
Simoneau, L. G.	2,500 00	
Internment Operations:		
Burke, L. M.	2,400 00	
Weldie, V. E. K.	3,795 00	
Inspection Board of the United Kingdom and Canada:		
Brown, A. H.	6,000 00	
ARMY SERVICES		
Agnew, J. C.	2,820 00	
Allan, R. H.	3,000 00	
(Feb. 1)		
Anderson, R. W.	2,400 00	
Anderson, W.	4,300 00	402 71
Arnell, J. C.	2,400 00	
(Sept. 15)		
*Attfield, A. E.	3,420 00	
Bailey, W. ($120 per week) (June 12)		
Baird, J.	2,400 00	
Barham, E. W.	2,520 00	
Barrett, H. M.	6,000 00	
Bate, D.	2,400 00	

	Salary rate	Travelling expenses
Bates, A. C.	2,820 00	
Berry, D. T. (includes local allowance at $180 per annum)	2,820 00	
Blair, D.	3,780 00	
Blakey, W. G. (includes local allowance at $480 per annum)	2,700 00	
Blouin, G. A. (May 27)	2,700 00	
Bridger, W. R. P.	4,680 00	
Brown, R. S.	2,820 00	
Brownlee, E.	2,520 00	
Burke, M.	4,300 00	348 08
Burritt, C. J.	2,580 00	
Cahill, J. P.	2,640 00	
Cameron, F. M. (includes local allowance at $180 per annum)	2,820 00	
Carlyle, L.	2,400 00	
Carroll, G. F.	5,000 00	
Christie, J. I. (Oct. 16)	2,400 00	
Clark, J.	2,700 00	
Coates, M. G.	4,800 00	702 18
Cockburn, W.	3,000 00	
Cooper, R. H. (includes local allowance at $180 per annum)	3,000 00	
Courtwright, M.	2,640 00	
Cox, E. (includes local allowance at $360 per annum)	3,780 00	
Craig, K. M.	2,520 00	
Cushing, T. D. (includes living allowance at $780 per annum) (Dec. 1)	3,180 00	
Cutts, A. J. (Feb. 2)	2,400 00	
Dale, J. W.	2,600 00	
Davidson, G.	2,580 00	
Davidson, R. D.	3,240 00	
*Davidson, W.	2,400 00	
Davis, C. C.	2,700 00	
DesRivieres, J. G.	3,120 00	
Dolbear, C. W.	2,880 00	
Douglas, W.	2,760 00	
Drew, T. H.	2,400 00	
*Dudley, J.	2,700 00	
Duff, P. B.	2,820 00	
Edwards, G.	2,520 00	
Emond, P. L.	2,520 00	1,191 40
Evans, W. G.	2,820 00	
Findlay, J. T. (May 7)	2,700 00	
Forrester, G. E. (Dec. 1)	2,700 00	
Foster, E. R.	2,820 00	
Gavin, F. P.	5,400 00	
Gillespie, J.	2,940 00	
Goodwin, W. M. (Jan. 14)	2,820 00	
Gow, H. R. S. (Dec. 24)	2,820 00	
Graham, R. C. (includes local allowance at $360 per annum)	3,120 00	
Grainger, R. M.	5,000 00	
Hanes, G. S. (Jan. 9)	2,820 00	
Harrison, B. C.	3,000 00	
Harvey, J. B.	2,820 00	
Harvey, R. B. (Oct. 28)	2,600 00	
Hay, J. C.	2,700 00	
Heath, H. W.	3,000 00	
Heatley, E. A.	2,400 00	
Henry, W. H.	3,360 00	
Hewitt, F. W.	2,700 00	
Hickson, T.	2,580 00	
Hings, D. L. (Dec. 1)	3,900 00	
Hiscock, H. W.	3,600 00	
Hodgins, J. W. (Oct. 28)	2,600 00	
Hooke, H. W.	2,700 00	
Hooks, T.	4,200 00	
Johnson, F.	2,640 00	
King, D. T.	2,400 00	
King, T. E. (Oct. 28)	3,000 00	
Lawson, H. H.	4,320 00	
Legace, A. (Jan. 1)	2,700 00	
Lister, M. W. (Oct. 28)	3,000 00	
Lort, R. A.	2,820 00	
Low, C. D.	2,580 00	
Lowe, P. (military leave, Aug. 17)	3,780 00	
MacAulay, R. A.	4,140 00	
MacDonald, J. A. (Oct. 17)	3,000 00	
Mace, L. A.	3,000 00	
MacLean, A. S.	2,400 00	
MacLean, T. A.	2,820 00	
Manning, R. C.	6,000 00	
*Maple, H. E.	3,720 00	
Marshall, I. M.	4,200 00	459 69
Martel, J. E.	2,460 00	

	Salary rate	Travelling expenses
McCarthy, H. B. ... (includes local allowance at $300 per annum)	3,120 00	
McCleery, E. J.	2,700 00	
McEacheran, K. J. .. (Oct. 21)	2,880 00	
McKee, J. L. ..... (Oct. 8)	4,680 00	
McKenna, J. A.	3,600 00	
Mess, J. ..... (Oct. 5)	5,000 00	1,056 67
Mitchell, T. P.	2,940 00	
*Morgan, C. W. ..... (includes living allowance at $900 per annum)	3,600 00	
Mungen, R. N. ..... (Sept. 15)	2,600 00	
Murray, W. G. ..... (includes local allowance at $180 per annum)	2,400 00	
Naldrett, S. N. ..... (Oct. 28)	3,000 00	
O'Connor, A. E.	2,820 00	
Pascoe, T.	2,820 00	
Passmore, F. S.	2,400 00	
Pennie, D. M.	2,400 00	
Phelan, M. F.	3,420 00	
Piche, J. E.	2,400 00	
Plamondon, E. A. ..	3,240 00	
Pretty, W. C.	2,400 00	
Prosser, F. L.	3,000 00	
Rabinovitch, B. C. .. (Sept. 15)	2,400 00	
Robertson, J. ..... (includes living allowance at $840 per annum) (Oct. 31)	3,240 00	
Robitaille, J.	3,500 00	
Shepherd, S. A.	3,000 00	
Siddall, K. C. ..... (Nov. 15)	3,000 00	
Smith, L. G.	3,000 00	
Stuart, A. P. ..... (Sept. 15)	2,400 00	
Stuchen, P. ..... (includes local allowance at $480 per annum)	2,400 00	
Sylvester, W. C. .... (includes local allowance at $360 per annum) (Dec. 1)	3,180 00	
Tait, G. W. C.	2,400 00	
Temple, F. G.	2,700 00	
Thomas, A. ..... (Dec. 1)	3,420 00	
Trepanier, L.	5,000 00	497 93
Trueman, H. J.	2,820 00	
Walker, J. A. ..... (includes local allowance at $540 per annum)	4,260 00	413 72
Watson, J. W. ..... (Dec. 1)	3,000 00	
*Webb, E.	3,060 00	
Weeks, W. W.	2,640 00	
Wheeler, A. C.	2,820 00	
Whitehouse, F. A. ..	2,820 00	
Willmets, H. G.	2,940 00	
Wood, E. O.	2,820 00	
Wright, S. W.	2,640 00	
Wyganowki, Z.	3,180 00	

*These employees received war duties supplements (see list).

The following employees were paid at daily rates as of March 31, 1943, or at date of separation (shown in brackets).

	Per diem rates		
	Salary	Living allowance	Travelling expenses
SUNDRY SERVICES			
Departmental Administration:			
Bacque, F. H.	$15 00		$2,135 17
Dinsmore, G. H. S.	15 00		2,003 06
Dumont, J. H.	8 00		575 03
Gladwin, A.	10 00		2,243 91
Hewer, I. B.	10 00		814 35
MacMillan, J. A.	12 00		1,273 83
McMulkin, A. F.	10 00		2,446 59
Dependents' Supplementary Grant Fund:			
Weir, G. M.	17 00		755 73

	Per diem rates		
	Salary	Living allowance	Travelling expenses
ARMY SERVICES			
Aldwinkle, J. A.	6 00	$ 6 00	
Bell, G. L. (Aug. 11)	12 00		
Chambers, S. W.	6 00	6 00	
Cockburn, B. A.		10 00	697 89
Crang, J. H.	15 00		1,297 08
Crouse, T. P.	6 00	6 00	1,412 59
Davidson, W.	6 00	6 00	
Donaldson, D. M.	6 00	6 00	
Douglas, J.	11 00	7 00	
Ellor, H.	6 00	6 00	
Erskine, G. P.	10 00	6 00	
Finkle, C. S. (Dec. 1)	25 00		1,030 34
Gray, G. (Feb. 3)	12 00		
Kempton, W. G.	6 00	6 00	
King, C. P.	6 00	6 00	
Knapp, J. C.	9 00	6 00	314 65
Lloyd, E. (Feb. 4)	12 00		
Mason, J. A.	6 00	6 00	
McClelland, H.	6 00	6 00	
McIntyre, A. C.	6 00	6 00	
McTavish, D. I.	6 00	6 00	
Parkes, H. S.		10 00	1,557 59
Pipe, C. S.		10 00	947 79
Raham, A. O.	12 00		
Raham, R. N.	6 00	6 00	
Ritchie, T. H.	6 00	6 00	
Ronson, H. G.	9 00	6 00	
Rusnell, W. N.	6 00	6 00	
Sloan, C. R.	6 00	6 00	
Swallow, S. E.	11 00	7 00	
Wales, F. M.	6 00	6 00	541 85
Woodley, W. F.	6 00	6 00	

The following employees, whose salary rates were under $2,400, were paid travelling expenses, exclusive of transportation warrants, in excess of $300.

SUNDRY SERVICES

Departmental Administration: W. H. Bosley, $612.63; E. V. Chambers, $1,072.95; A. D. Jukes, $548.42; J. M. Lyons, $723.25; A. MacKinnon, $840.96; R. T. McNeill, $426.40; D. K. Oliver, $359.69; P. A. Pearce, $616.12; J. W. Rankin, $1,725.05.

Directorate of Public Relations: J. W. G. Clark, $869.22.

ARMY SERVICES

A. E. Archer, $973; J. Arthur, $311.54; W. J. Blomeley, $313; D. E. Campbell, $673.68; F. W. Cole, $637.70; H. R. Coote, $1,163.21; G. E. Coutu, $433.55; A. S. Ellis, $2,351.20; L. V. Fargey, $380.10; F. Farwell, $1,050; R. R. Garner, $457.09; F. G. Green, $407.38; H. L. C. Gregg, $511.99; M. Grenier, $437.32; J. E. Hahn, $986.25; R. D. Harkness, $394.24; R. B. Howard, $335.30; H. E. Jarvis, $659.31; M. Katz, $356.02; R. M. King, $466.25; O. Maass, $456.01; J. G. Malloch, $430.90; W. McAteer, $558.90; R. S. McCarthy, $466.50; R. L. McIntosh, $405.76; S. B. McLeod, $554.74; J. E. McMuller, $914.38; E. G. D. Murray, $837.54; A. C. O'Hara, $774.60; G. B. Reed, $948.66; T. C. Routley, $1,065.60; I. Roy, $328.27; L. A. Russell, $560.30; A. Rutter, $320.66; J. A. Sabourin, $969.63; J. C. Seager, $345.17; V. Sifton, $513.03; T. J. Taschereau, $434.48; R. H. Williams, $1,892.07; J. M. Young, $352.20.

War Duties Supplements.—The following employees were receiving annual war duties supplements as of March 31, 1943, or at date of separation (shown in brackets).

SUNDRY SERVICES

Departmental Administration: L. E. Beaulne, $600; R. P. Brown, $500; C. H. Brownbridge, $120; J. A. F. Charbonneau, $360; P. Dostaler, $600; R. E. Edwards, $480; S. C. Elliott, $300; M. P. Foley, $120; T. R. Gordon, $240; B. M. Graham, $240; M. Halpin, $240; H. R. D. Harris, $420 (Dec. 21); R. M. Kennedy, $180; G. Killeen, $450; E. Kincaid, $240; J. R. Lavergne, $1,020; F. W. Littlefield, $180; J. M. Lyons, $300; J. H. Messenger, $360; A. Milne, $600; E. Noel, $360; J. H. H. O'Hagan, $480; E. G. Ouimet, $300; A. J. Packman, $540; P. A. Pearce, $240; F. B. Rading, $300; C. A. Revell, $180; D. F. M. Rogers, $240; L. O. N. Royer, $420; J. A. E. Schnobb, $180; J. B. Smith, $60; A. L. Tremblay, $180; B. R. Trottier, $480; R. W. Whatley, $480; C. C. Wheeler, $180; J. R. Wilkinson, $120.

ARMY SERVICES

A. E. Attfield, $600; M. J. M. Bisson, $120; W. E. Blois, $240; F. W. Bryant, $600; E. V. Caldwell, $240; M. C. Connolly, $180; G. A. Corry, $192; J. L. Crawford, $600; A. Curling, $240; W. Davidson, $240; J. E. Dudley, $420; J. R. H. Fortin, $240; M. M. Good, $300; C. E. Healy, $60; I. M. Hill, $60; H. E. Maple, $810; A. M. Marcotte, $240; R. McNab, $720; A. McPherson, $180; C. W. Morgan, $420; C. Paradis, $60; C. Peachey, $108; E. V. Pye, $600; G. H. Rowatt, $360; M. A. L. St. Germain, $240; M. E. Smith, $300; B. Soubliere, $120; M. L. Squire, $300; E. E. Webb, $540; E. R. Wiggins, $60; A. J. Williams, $180; G. J. S. Withers, $300.

List of Suppliers

Amounts totalling $10,000 or over paid to contractors and suppliers, charged to allotments for Army Services were:—

Abattoir De Quebec, Inc., $22,497.55; Abbey Co., $14,345.60; Abbott Laboratories, Ltd., $46,293.65; Abitibi Power and Paper Co., $21,713.04; Harry Abrahamson, $157,574.12; Acadia Construction Co., Ltd., $1,255,151.83; Accessories Mfg. Ltd., $58,940.52; Acme Construction Co., $44,961.12; Acme Farmers Dairy, $13,848.46; Acme Glove Works Ltd., $35,051.98; Acme Office Supplies Ltd., $123,294.50; Acme Steel Co., of Canada Ltd., $21,742.36; Acme Underwear Reg'd, $24,004.88; Acton Rubber Co., $132,312.72; Acton Shoe Co., Ltd., $164,529.50; Adams Bros. Harness Ltd., $15,697.41; J. C. Adams Co., Ltd., $10,708.67; J. D. Adams Ltd., $42,130.16; Addison Industries Ltd., $1,683,809.31; Advertising Agencies, $38,914.48; Aga Heat (Canada) Ltd., $80,653.52; Geo. L. Ainsley, $90,141.63; Aird & Son Ltd., $48,408.02; Ajax Engineers Ltd., $18,403.50; Alaska Pine Co., $15,672.55; Alberni Bakery Co., $13,367.86; Albert and McCaffery Ltd., $74,844.50; Alberta Bakers Association, $174,860.31; Alberta Lumber Co., Ltd., $11,931.24; Alberta Meat Co., $11,305.78; Province of Alberta (various departments), $45,273.12; University of Alberta, $14,640.87; Algoma Steel Corp., Ltd., $28,698.09; Allan Lumber Co., Ltd., $33,078.84; Ralph Allard, $10,630.27; Alliston Creamery and Dairy, $56,479.50; Aluminum Co. Canada Ltd., $1,330,112.40; Aluminum Goods Ltd., $66,096; Aluminum and Stainless Steel Products, $35,731.92; American Can Co., Ltd., $21,850.98; American-Marsh Pumps Inc., $10,729.26; American Pad and Textile Co., $57,403.02; Anaconda American Brass Ltd., $31,820.85; Anchor Line Ltd., $209,703.29; W. O. and J. I. Anderson, $212,784.21; Michael Andrews, $15,049.12; Andrews Wire Works, $16,845.14; S. Anglin Co., Ltd., $73,935.73; Anglo-Canadian Leather Co., $176,162.43; Anglo-Canadian Oils Ltd., $12,757.65; Anglo Newfoundland Development Co., $12,841.38; Anthes Foundry Ltd., $13,192.83; Anticosti Shipping Co., $49,603.49; Antigonish Dairy Corp., $10,199.28; Archibald Coal Co., Ltd., $15,395.27; Arlington Cycle and Sports Ltd., $157,450.50; Armour Clothing Mfg. Co., $51,753.48; Armstrong Bros. Construction, $24,011.40; Arnold's Ltd., $17,741.75; Artic Oil Sales Ltd., $26,066.22; Asbestos Ltd., $11,044.50; Asbestones Corp. Ltd., $113,395.66; J. H. Ashdown Hardware Ltd., $20,312.02; Ashley Colter Ltd., $17,493.84; Assiniboia Engineering Co., Ltd., $58,972.24; Associated Screen News Ltd., $15,908.58; Atlantic Acadia Sugar Sales Co., $178,161.81; Atlantic Construction Co., $246,209.60; Atlas Bedding Co., $25,739.78; Atlas Brush Co., $21,712.34; Atlas Construction Co., Ltd., $1,858,924.76; Atlas Lumber Co., Ltd., $12,626.93; Atlas Overall and Pant Co., $18,386.87; Atlas Steels Ltd., $23,026.45; Auger and Auger Ltd., $34,103.60; Augustine Coal Co., Ltd., $11,638.80; Auto Electric Service Ltd., $52,071.23; A. A. Ayer Co., Ltd., $40,182.72; Ayers Ltd., $285,132.11.

Baby's Own Dairy, $29,492.86; Backstay Standard Co., $150,788.99; Andrew McKee Baile, $167,694.18; Philippe Baillargeon, $16,665.92; Donald H. Bain, $33,436.08; L. E. Baker & Co., $12,190.72; Baker Platinum of Canada Ltd., $23,827.95; Ball Planing Mill, $13,428; R. M. Ballantyne, $144,336.22; Baltimore and Ohio Railroad, $99,052.77; G. E. Barbour Co.,

Ltd., $47,519.29; N. A. Barker Ltd., $31,018.83; Wallace Barnes Co., $12,777.22; Barnett-McQueen Co., Ltd., $50,047.24; Barrett Bros., $21,090.20; Barrett Co., $57,731.54; Barringham Rubber Co., Ltd., $36,171.60; William E. Barry, $17,500; Barrymore Cloth Co., $165,624.76; Bastien Bros., $23,171.10; Bata Shoe Co. of Canada Ltd., $109,089.55; Bates and Innes Ltd., $345,792.20; H. N. Bate & Son, $570,679.77; Battram's Laundry, $33,537.56; Bauer and Black, Ltd., $53,428.71; G. E. Baynes, $81,606.05; Beach Motors Ltd., $19,999.82; Beardmore & Co., $169,749.25; Gordon Beardmore Co., $11,441.46; W. D. Beath & Son Ltd., $234,314.55; Beatty Bros. Ltd., $155,013.18; Estate of Walter Beatty, $76,132.94; Joseph Beaumont, $19,766.40; Beaver Lumber Co., $68,876.48; Beaver Soap Ltd., $11,413.71; Beck Supply Co., $27,529.87; Belding-Corticelli, $12,064.04; C. R. Bell Ltd., $13,175.49; Bell Telephone Co. of Canada, $418,246.45; Geo. Belton Lumber Co., $54,645.82; Bennett-Feragan Inc., $125,352.30; Bennett and White Construction Co., $3,571,140.42; Bennett and White of Edmonton Ltd., $187,866.73; Benson Canning Co., $13,375.97; Berkel Products Co., $79,328.56; Berkeley Neckwear Co., $14,144.80; Betty's Ltd., $38,621.29; H. B. Biland, $54,854.90; Bi-Lateral Fire Hose Co., $24,901.29; Biltmore Shirt Co., Ltd., $104,023.21; J. Rodger Binks, $85,649.10; Bird Construction Co., $2,586,752.92; Bird Woollen Mills Ltd., $32,560.07; B. A. Blakeney Ltd., $147,026.28; Blue Ribbon Ltd., $50,216.03; R. A. Blyth Co., $19,523.61; Boake Mfg. Co., Ltd., $27,253.54; F. I. Boates, $13,103.76; Boeckh Co., Ltd., $86,196.08; Boiler, Furnace and Stove Parts Ltd., $12,735.51; Bolands Ltd., $26,237.84; Bolter Bros., $541,279.26; Boosey and Hawkes Canada Ltd., $43,010.70; Booth Fisheries Canadian Co., $13,826.93; Borden Co., Ltd., $380,046.46; Boston Insulated Wire and Cable, $47,044.71; Boulangerie Nationale Ltee., $41,511.61; Boutilier Ltd., $88,824.55; Bowes Co., Ltd., $19,665.05; Bowring Bros., $12,312.06; Boyle Bros. Drilling Co., $207,217.64; Braemore Neckwear Co., $16,612.40; Brampton Knitting Mills, $22,356; Brandon Creamery and Supply Co., $54,609.58; Brandon Packers, Ltd., $117,088.50; Brandram-Henderson, Ltd., $16,471.67; J. H. Brandy, $55,145.35; Brantford Coach and Body Ltd., $1,587,739.30; Brantford Milk Distributors, $26,521.82; Brantford Produce Co., Ltd., $49,665.36; Brantford Roofing Co. Ltd., $32,442.41; Brazeau Collieries, Ltd., $14,637.39; Breadner Co., $30,572.18; Breithaupt Leather Co., $118,589.86; Douglas Bremmer Construction, $83,864.94; W. C. Brennan Contracting Co., $934,017.37; Brennon Paving Co., $228,553.40; J. R. Bresnan & Son, $19,123.23; Brewers Warehousing Co., $20,972.42; Brille Hat and Cap Co., $38,715; Leslie C. Brine & Co., $28,947.50; Bristol City Line of Steamers, $141,996.70; British American Oil Co., $445,698.95; British American Paint Co., $13,942.53; British Columbia Cement Co., Ltd., $15,972.50; British Columbia Electric Railway Co., $228,200.50; British Columbia Fuel, $51,003.13; British Columbia Plywoods Ltd., $39,436.78; Province of British Columbia (various departments), $13,239.73; British Columbia Sugar Refining Co., $36,795.03; British Columbia Telephone Co., $98,765.20; British Drug House Canada Ltd., $26,447.15; British Rubber Co. of Canada Ltd., $54,036.82; J. Brock Shipping Co., Inc., $81,200; Brocklehurst Swiss Embroidery Co., $27,708.69; Brockville Public Utilities Commission, $12,196.65; Brookfield Bros., $42,218.36; Brookfield Construction Co., $824,288.19; Brookside Dairy Ltd., $28,000.77; Brosseau Ltd., $11,331.88; Brown Boggs Foundry and Machine Co., $13,168.44; B. W. Brown & Son, $50,970.09; S. C. Brown, $55,720.78; Brunner Corp. (Canada) Ltd., $11,707.91; Brunton Lumber Co., $12,319.34; Bryant Pattern and Mfg. Co., $11,291.94; Bryce Bakeries Ltd., $25,822.49; Buchan Construction Co., $117,901.70; Buckerfield's Ltd., $174,147.94; Buffalo Cap and Neckwear Ltd., $257,947.65; Buffwell Engineering and Machine Co., $23,449.37; Builder's Sales Ltd., $15,033.87; Building Products Ltd., $36,080.51; Bulman's Ltd., $15,119.96; W. W. Burdett & Co., $32,314.78; Burke Electric and X-Ray Co., $13,371.52; Burlec Ltd., $28,403.47; Burns & Co., Ltd., $2,115,032.58; Burns Fisheries Ltd., $49,394.68; P. Burns & Co., $55,192.60; R. Burns & Co., $14,670.63; William Burns, $47,661.07; Burritts Rapids Woollen Mills, $56,833.70; Burroughs Wellcome & Co., $18,524.47; Butler Stamping and Machine, $53,841.33.

Cabot Bakery, $20,808.80; Caldwell Linen Mills Ltd., $50,072.96; City of Calgary, $52,687.83; Calgary Fruit Ltd., $17,284.19; Calgary Power Co., Ltd., $80,855.83; T. P. Calkin, $30,641.23; Cameron Lumber Co., $119,511.23; Campbell Bros. and Wilson, Ltd., $35,775.72; Campbell Steel and Iron Works, $22,390.85; Estate of S. J. Campbell, $13,769.81; Campbell Wilson and Millar Ltd., $17,879.84; Campbell Wilson and Strathdie Ltd., $12,441.58; Canada Bread Co., Ltd., $140,930.31; Canada Broom Supply Co., $54,598.93; Canada Cement Co., $27,805.29; Canada Coal Ltd., $69,021.20; Canada Comforter Co., $508,301.65; Canada Creosoting Co., $229,459.06; Canada Cycle and Motor Co., Ltd., $119,020.13; Canada and Dominion Sugar Co., Ltd., $180,592.50; Canada Foundries and Forgings Ltd., $50,223.66; Canada Last Co., $11,320.44; Canada Machinery Corp., $23,334.19; Canada Packers Ltd., $10,307,790.74; Canada Paint Co., Ltd., $15,111.92; Canada Paper Co., $18,149.74; Canada Railway News Co., $18,432.45; Canada Sand Papers, Ltd., $25,514.42; Canada Spool and

Bobbin Co., $33,080.18; Canada Starch Sales Co., $48,091.52; Canada Steamship Lines Ltd., $31,507.14; Canada Valve and Hydrant Co., $12,056.08; Canada Varnish Co., $34,750.34; Canada Vinegars Ltd., $14,595.19; Canada West Shoe Mfg. Co., $219,417.83; Canada Western Natural Light, Heat and Power Co., Ltd., $31,974.71; Canada Wire and Cable Co., $64,712.70; Canadian Acme Screw and Gear, $25,794.75; Canadian Automotive Trim, $129,778.32; Canadian Bakeries Ltd., $91,251.36; Canadian Blower and Forge Co., $24,224.89; Canadian Brown Steel Tank Co., $18,526.13; Canadian Buffalo Sled Co., $11,316.34; Canadian Canners Ltd., $216,044.28; Canadian Canners (Western), $139,446.84; Canadian Car Munitions, $102,286.61; Canadian Converters Ltd., $78,814.69; Canadian Cottons Ltd., $22,399.17; Canadian Dental Trade Association, $265,191.60; Canadian Dressed Meats, $54,292.35; Canadian Durex Abrasives, $14,075.50; Canadian Elevator Equipment Co., $346,112.95; Canadian Fairbanks-Morse Co., $343,624.31; Canadian Fire Hose Co., Ltd., $22,318.83; Canadian Fish and Cold Storage, $28,644.90; Canadian Garment Mfg. Co., $17,340.16; Canadian General Electric Co., $947,834.08; Canadian General Rubber Co., $1,524,514.03; Canadian Gypsum Co., Ltd., $36,478.18; Canadian Hardwoods, $12,117.16; Canadian Import Co., $215,836.97; Canadian Industrial Alcohol Co., $81,998.32; Canadian Industries Ltd., $800,338.03; Canadian Ingersoll-Rand Co., $3,275,491.51; Canadian Johns Manville Co., $25,135.72; Canadian Knitting Co. (Regd), $108,380.08; Canadian Kodak Co., Ltd., $396,143.90; Canadian Laco Lamps Ltd., $13,660.09; Canadian Lift Truck Co., Ltd., $24,340.91; Canadian Liquid Air Co., Ltd., $31,806.35; Canadian Marconi Co., $2,695,083.48; Canadian Motor Lamp Co., Ltd., $382,939.97; Canadian National Carbon Co., $78,517.81; Canadian National Exhibition, $252,881.88; Canadian National Institute for the Blind, $10,867.83; Canadian National Railways, $12,295,169.28; Canadian National Steamships, $990,793.18; Canadian National Telegraph, $207,234.60; Canadian Office and School Furniture, $32,144.29; Canadian Oil Co., Ltd., $186,651.33; Canadian Ornamental Iron Co., Ltd., $87,782.84; Canadian Pacific Express, $177,602.36; Canadian Pacific Railway Co., $12,549,270.11; Canadian Poultry Sales Ltd., $29,017.80; Canadian Ramapo Iron Works Ltd., $11,848.17; Canadian Rogers Sheet Metal Ltd., $47,365.62; Canadian Safety Fuse Co., Ltd., $43,300.72; Canadian Sash and Door Mfg. Co., $28,508.84; Canadian Shirt and Overall Co., $38,105.02; Canadian Spool Cotton Co., $14,776.21; Canadian Steel Corp. Ltd., $10,724.23; Canadian Steel Strappings, $16,157.47; Canadian Telephones and Supplies Ltd., $297,728.78; Canadian Top and Body Corp., $449,092.71; Canadian Trade Corporation, Ltd., $127,504.92; Canadian Tube and Steel Products, $41,941.83; Canadian Utilities Ltd., $15,640.59; Canadian Warren-Pink Ltd., $15,415.64; Canadian Western Lumber Co., $34,734.07; Canadian Western Natural Gas, $14,851.04; Canadian Westinghouse Co., $26,037.46; Canadian White Pine Co., $41,686.68; Canadian Wm. A. Rogers, $17,992.74; Canadian Wirebound Boxes Ltd., $11,102.86; Canadian Wood Pipe and Tanks Ltd., $68,122.49; Canmore Mines, Ltd., $45,453.70; E. G. M. Cape & Co., $5,281,239.40; Capo Polishes, $64,382.43; Philip Carey Co., Ltd., $13,218.83; Carnation Co., $370,302.96; W. R. Carpenter (Canada) Ltd., $14,310.22; Hugh Carson Co., Ltd., $184,243.35; Carter-Halls-Aldinger Co., Ltd., $6,433,820.83; Carters Ltd., $54,428.62; Cashin & Co., Ltd., $93,122.17; Cassidy's Ltd., $17,804.16; Caulfield Dairy, Ltd., $11,884.24; L. D. Caulk Co., Ltd., $10,689.73; Cedar Cove Mills, Ltd., $12,341.01; Celtic Knitting Co., Ltd., $38,480; Central Alberta Dairy Pool, $13,134.73; Central Canada Coal Co., $20,968.64; Central Canada Exhibition, $12,907.37; Central Creameries Ltd., $38,209.02; Central Scientific Co. of Canada Ltd., $21,391.77; Central Slipper Co., $31,617.30; Central Vermont Railway Inc., $29,460.21; J. Geo. Chalifour, $33,238.90; O. Chalifour Inc., $14,148.02; Challies Dental Products, $10,840.28; Champion and White, Ltd., $15,528.96; Champion Spark Plug Co. of Canada Ltd., $26,311.96; Champlain Oil Products, $41,514.89; Chantler Mfg. Co., Ltd., $104,276.09; M. R. Chappell, $158,343.15; Chappelle, Ltd., $118,121.28; W. Charlton Motor Transport & Driveways, $18,290; Ernest J. Chartier, $19,336.28; Chase Leavitt & Co., $10,943.95; Cherry Valley Canners, $31,418.41; Chesapeake and Ohio Railway, $78,440.07; Chess Bros. Ltd., $52,040.05; Children's Shoe Mfg. Co., Ltd., $380,937.39; Chipman, Holton, Knitting Co., Ltd., $19,080; Michel Chouinard Ltee., $10,996.56; Chown, Ltd., $56,025.01; Christies, Brown and Co., Ltd., $62,755.39; Christie Laundry, $11,751.64; Christie Woodworking Co., Ltd., $17,361.77; Christies' Bread Ltd., $47,597.91; Chrysler Corporation of Canada Ltd., $7,980,192.70; Circle Bar Knitting Co., Ltd., $17,425.98; Cities Service Oil Co., Ltd., $24,815.67; City Coal Co., $29,286.45; City Dairy Ltd., $31,022.03; City Gas Co. of London, $11,254.04; Clark Dairy, $18,976.68; Clark Equipment Co., $20,820.27; Clark Fruit and Produce Co., Ltd., $98,878.74; J. Pope Clarke, $13,279.55; Clatworthy Lumber Co., Ltd., $32,763.22; Clay-Adams Co., $45,180.71; Clayton Manufacturing Co., $28,301.27; Cleveland Dental Mfg. Co., $10,520.90; Ernest Clouston Ltd., $12,954.20; Clover Brand Clothing Ltd., $128,914.03; Club Coffee Co., $32,794; Cluett Peabody & Co. Canada Ltd., $235,955.69; Co-Operative Des Jardine De

Quebec, $10,786.80; Co-Operative Federec De Quebec, $115,637.72; Coast Construction Co., Ltd., $629,826.35; Cobequid Power Co., Ltd., $79,625.54; Cockburn and Archer, $39,908.17; Cockshutt Plow Co., Ltd., $42,703.54; Code Felt and Knitting Co., Ltd., $62,356.41; Codville Co., Ltd., $23,295.18; Coffield Washer Co., Ltd., $34,795.37; Colas Roads, Ltd., $25,738.86; Coleman Lamp and Stove Co., Ltd., $96,493.72; Coleman Packing Co., Ltd., $96,669.53; Colgate-Palmolive-Peet Co., Ltd., $181,582.85; Collingwood Manufacturing Co., $17,336.43; Collins Company, $28,305; Collins-Macklin Lumber Co., $12,193.97; Colonial Optical Co., $11,192.10; Columbia Handle Co., Ltd., $14,440.77; Columbiana Boiler Co., Ltd., $42,876.76; R. B. Colwell Ltd., $191,954.07; Commercial Tire Ltd., $20,284.20; Commodity Prices Stabilization Corp., $1,241,232.21; Common Bros., $78,133.16; Commonwealth Plywood Co., $282,246.15; Community Coal Co., $18,207.99; Concrete Pipe Ltd., $14,704.13; M. A. Condon & Son, $18,133.57; Confederated Groceries, $15,963.48; Conger Lehigh Coal Co., Ltd., $23,574.28; Connaught Laboratories, $147,814.19; Connors Bros., $35,526; Consolidated Coal Co., Ltd., $30,644.39; Consolidated Optical Co., Ltd., $38,091.46; Consolidated Paper Corp. Ltd., $13,821.16; Constantine Ltd., $53,343.50; Consumers Gas Co. of Toronto, $21,086.38; Consumers Glove Co., Ltd., $19,573.62; Consumers Lumber Co., $23,450.66; Continental Can Co. of Canada Ltd., $11,097.18; Continental Paper Products Ltd., $20,967.06; Continental Woollen Mills, $45,113.11; H. W. Cooey Machine and Arms Co., $66,026.69; Cook Clothing Co., $304,416; Cooper Clothing Co., $129,750.17; Copp Woollen Mills, $70,619.94; Corbeil, Ltd., $100,025.22; R. A. Corbett & Co., Ltd., $540,793.56; Cordage Distributors, $27,922.92; F. E. Cornell Ltd., $17,149.55; Cornwallis Dairy Co., Ltd., $15,942.85; J. A. and M. Cote Ltd., $662,124.29; Coulter Copper and Brass Co., Ltd., $137,354.30; Coulter Mfg. Co., Ltd., $125,478.08; Geo. Coultis & Son, $11,571.57; County Line Ltd., $385,194.54; Cousins Dairies, $12,020.70; Ernest Cousins, $14,992.66; Cousins Ltd., $17,067.09; Couvrette & Sauriol Ltd., $10,222; Cow and Gate (Canada) Ltd., $18,070.46; Cowan's Dairy, $13,154.51; Craftools, $13,390.09; Crane Limited, $348,854.34; James Crawford & Son Ltd., $10,121.99; Crescent Creamery Co., Ltd., $25,953.29; Crescent Fish Market, $26,696.98; James Cridland & Sons, Ltd., $20,878.95; Cross and Blackwell, Canadian Co., Ltd., $11,347.28; Geo. W. Crothers Ltd., $17,224.05; Crown Dairy, $19,727.74; Crown Diamond Paint Co., Ltd., $14,846.71; Crown Lumber Coal and Supply Co., $21,839.07; Croydon Mfg. Co., $92,413.98; Cruickshank-Guild, Ltd., $86,021.59; Crystal Dairy Ltd., $60,307.46; Cumming and Dobbie, $12,693.06; M. N. Cummings, $29,958.69; S. Cunard Co., Ltd., $67,962.94; Cunard White Star Ltd., $1,407,046; Cusson Bros. Ltd., $135,526.99.

Daigle and Paul, $42,969.25; Daignault, Rolland Co., $35,046.71; Dalton Fuels Ltd., $11,389.75; W. B. Dalton & Sons, Ltd., $14,554.45; J. W. Damour, $10,823.36; Daniels Coal & Wood, $24,577.86; D'Aoust, Lalond & Co., Ltd., $123,409.23; Darling & Brady Ltd., $11,261.20; Dartmouth Lumber Co., $25,963.47; Frank R. Dauphinee, $15,185.30; James Davidson & Sons, $106,513.52; Davis & Fraser, $164,378.61; John F. Davis & Sons, $26,807.30; Dawson Wade & Co., $266,406.15; Deacon Bros., $35,838.11; Defence Industries Ltd., $421,652.28; A. Deslauriers & Fils Ltd., $199,474.62; Devilbiss Mfg. Co., $18,463.86; Devon Lumber Co., Ltd., $26,226.81; Devonshire Clothes Ltd., $1,970,723.92; Dewalt Disher Corp. Ltd., $18,196.10; T. A. S. Dewolfe & Son, $213,786.51; Diamond Construction, $372,484.19; Diamond State Fibre Co., Can., $12,867.20; Diamond T. Motor Car Co., $14,854,162.18; Dickson Importing Co., $20,059.40; J. M. Digdon, $24,463.97; Dismore-McIntire Ltd., $76,137.23; Direct Winter Transport, $14,040.52; Disher Steel Constr. Co., $20,684.73; Henry Disston & Sons Ltd., $39,954.82; D.M.C. Cap Mfg. Co., $136,226.92; Harvey E. Dodds, $29,846.29; Dominion Associated Co., $58,860; Dominion Bedding Co., $86,631.01; Dominion Bridge Co., $245,060.27; Dominion Brush Mfg. Co., $75,469.05; Dominion Chain Co., Ltd., $66,501.27; Dominion Chair Co., Ltd., $17,864.20; Dominion Coal Co., $241,386.88; Dominion Construction Co., $163,028.23; Dominion Electrohome Industries Ltd., $36,086.74; Dominion Engineering Co., $37,793.88; Dominion Fabrics Ltd., $116,085.63; Dominion Fish and Fruit Ltd., $51,680.14; Dominion Glass Co., Ltd., $18,189.85; Dominion Oilcloth and Linoleum Ltd., $54,187.89; Dominion Oxygen Co., $33,905.30; Dominion Rubber Co., $4,243,740.18; Dominion Safe and Vault Co., $18,272.73; Dominion Shoe Ltd., $97,027.50; Dominion Steel and Coal Corporation, Ltd., $67,598.94; Dominion Structural Steel, $61,769.72; Dominion Tack and Nail Co., Ltd., $11,515.05; Dominion Textile Co., $298,541.91; Dominion Truck Equipment Co., $776,823.42; Dominion Twist Drill Ltd., $16,256.18; Dominion Utilities Ltd., $10,570.47; Donahue Corp., $102,675.92; Donald Ropes and Wire Cloth Co., $11,841.80; Louis Donolo, $12,060; Doon Twines Ltd., $10,783.64; Doran Construction Co., Ltd., $267,789.42; G. Dorigon, $63,750; Dorosz Bros., $28,329.31; Dorothea Hats Ltd., $99,506.87; Douglas Bros., $15,746.52; William Doyle Ltd., $15,281.37; Dowsell Lees Co., $54,425.41; Drumheller Coal Corp., $43,318.89; Drummond, McCall & Co., $11,216.31; Drummondville Cotton Co., $351,401.54;

Drury's Fuel and Builders Supplies, $26,475.43; Ludger Duchaine Inc., $272,957.96; John Duff & Sons Ltd., $18,129.24; Dumarts Ltd., $48,825.01; Dundas Woollen Mills, $43,311.03; Dunker Construction Co., $11,010.60; Dunlop Tire and Rubber Goods Co. Ltd., $1,055,287.79; Leslie Dunn Co., $23,304.42; Duplate Canada, $320,169.34; Dupont Textiles Ltd., $13,474.03; Druro Metal Wares Ltd., $25,788.70; Dutch Laundry and Dry Cleaners, $18,215.28; Dye & Chemical Co. Can. Ltd., $90,434.77; Dyment Ltd., $24,962.87.

Eagle Shoe Co., $515,164.47; Earl Clothing Co., Ltd., $336,329.43; S. A. Early & Co., $15,951.66; Eastern Abattoirs Ltd., $19,721.97; Eastern Bakeries Ltd., $41,917.53; Eastern Hay and Feed Co., Ltd., $53,400.70; Eastern Ice Cream Ltd., $28,308.64; Eastern Light and Power Co., Ltd., $17,051.90; Eastern Paper Box Co., $58,672.35; Eastern Steel Products, Ltd., $1,159,098.42; Eastern Townships Agriculture Association, $11,749.18; Eastern Township Products Ltd., $17,966.69; Eaton Knitting Co., Ltd., $731,254.92; T. Eaton Co., $3,286,817.94; T. Eaton Realty Co., Ltd., $10,000; Eau Claire Sawmills Ltd., $11,858.44; E. B. Eddy & Co., $29,528.91; E.D.H. Co., $26,861.85; City of Edmonton, $22,204.48; Edmonton City Dairy, $39,973.19; Edmonton Produce Co., Ltd., $12,577.79; William Edstrom Ltd., $10,903.25; D. Kemp Edwards Ltd., $24,565.83; J. E. Edwards & Sons Ltd., $16,702.50; W. C. Edwards & Co., Ltd., $72,856.02; Robert Elder Carriage Works, $30,451.50; Electrical Manufacturing Co., Ltd., $62,422.74; Elfe Coal Ltd., $29,940.78; J. Elkin Co., Ltd., $146,940.73; Ellerman's Wilson Line, Ltd., $206,030.86; Elliott, Marr & Co., Ltd., $13,536.61; Elmhurst Dairy Ltd., $16,753.14; T. E. Elviss Co., $109,734.35; Emond and Cote, Reg'd, $66,153.73; Empire Brass Mfg., $68,432.67; Empire Coal Co., $14,373.33; Empire-Hanna Coal Co., $229,892.70; Empire Soap Co., Ltd., $25,149.50; Empire Steam Laundry, $13,060.17; Enamel and Heating Products, $216,282.29; Engineering Products Canada, Ltd., $74,862.92; Engineering Tool and Forgings, $76,692.83; Engineers-Contractors Co., Ltd., $20,814.75; Englishtown Cutlery, $43,134.80; Enterprise Foundry Co., $30,998.46; Espanola Dairy, $15,408.85; Essex Terminal Railway Co., $96,370.24; T. H. Estabrooke Co., Ltd., $272,702.17; Evans & Co., Ltd., $11,912.70; Evans, Coleman and Evans, $39,095.33; Evans, Coleman and Johnson Bros. Ltd., $40,392.79; Ever-Ready Cleaners Ltd., $67,020.74; Exide Batteries of Canada Ltd., $52,908.36.

Faber & Co., $12,361.90; Fainer Knitting Mills Ltd., $10,983.06; Fairfield & Sons Ltd., $177,125.69; A. E. Farley, $45,155; Farmer's Co-Operative Dairy Co., $11,846.34; Farmers Ltd., $18,709.42; Farnham Creamery, $24,153.63; Fashion Craft Mfrs., Ltd., $691,720.35; F. W. Fearman Co., Ltd., $20,934.99; Federal Typewriter Co., $108,260.63; Federal Wire and Cable Co., $184,318.51; Feinstein Paint Corp., $25,529.29; S. A. Felton & Sons Co., $11,909.64; Ferguson Atlantic Underwear Co., $330,316.32; Ferranti Electric Ltd., $13,662.01; J. G. Field & Son, $63,326.91; Filiature De L'Ile Verte Enrg., $79,176.53; Filiature Du Saguenay, $103,648.57; Findlays Ltd., $57,230.71; H. Fine, $10,130.39; E. W. Finnie, $71,909.13; Firestone Tire and Rubber Co. of Canada, $1,209,763.34; First Co-Operative Packers of Ont., $351,840.65; Firth Bros., Ltd., $420,494.87; Fisher Bros., Inc., $88,606.52; Fisher and Burpe Ltd., $49,916.43; Fisher Scientific Co., Ltd., $11,426.66; Flaherty Mfg. Co., $32,933.80; Fletcher Mfg. Co., Ltd., $19,488.09; Flood & Son Ltd., $251,912.59; Fog Nozzle Can. Ltd., $34,989.41; W. G. Foley, $62,189.60; Fontaine & Fils Ltd., $32,876.19; Footwear Findings of Can. Ltd., $31,481.34; Robert Forbes Co., Ltd., $118,076.21; Ford Motor Co. of Can. Ltd., $32,610,043.06; John Forsyth Ltd., $41,849.68; Fort Rouge Coal Co., $15,744.90; C. A. Fowler Co., $21,625.05; Four Wheel Drive Auto Co., Ltd., $2,862,678.90; Eudore Fournier & Fils, Ltee., $302,576.51; Fowler's Canadian Co., Ltd., $218,329.04; Frame Mfg. Corp., $17,100; Frances Bakery, $10,097.51; Fraser Companies Ltd., $21,435.54; Fraser Valley Milk Producers Association, $160,818.48; B. Freed Ltd., $127,372.50; Freedman Co., $86,787.80; Freedman and Gabbe Ltd., $124,881.92; French Canadian Association of the Blind, $12,767.41; French Ivory Products Ltd., $10,557.54; Freuhauf Trailer Co., $448,718.47; Fried Construction Co., Ltd., $337,551.59; Frigidaire Products of Canada, $10,470.11; Frontenac Construction Co., $464,429.52; Frontenac Dairy Co., Ltd., $15,692.20; Frontenac Overall Ltd., $67,567.10; Frontenac Shoe Co., Ltd., $15,609; Frost Steel and Wire Co., Ltd., $133,994.83; Frost and Wood Co., Ltd., $587,735.17; Chas. E. Frosst & Co., $16,173.77; Fry-Cadbury Ltd., $11,907.64; Fundy Construction Co., $984,496.24; Furness, Withy & Co., Ltd., $1,953,207.35; Fyr-Fyter Co. of Canada Ltd., $61,655.65.

Gainers, Ltd., $235,645.39; Gale Bros. Ltd., $494,225.52; J. L. Galef & Son, $39,138.60; Galt Knitting Co., $169,517.49; Galt Malleable Iron Co., Ltd., $14,635.27; Gamble-Robinson, Ltd., $223,392.03; Ganong Bros. Ltd., $11,633; Garage Supply Co., $11,047.39; Gardner Engines East Canada, $37,560.30; Gardner Equipment Co., $385,650.15; Alex. I. Garvock, $501,899.40; Henry Gatehouse & Son Inc., $34,366.88; J. R. Gaunt & Son, $11,635.15; Geer and Byers Fuels, $31,481.89; Gelatin Products, Ltd., $35,301.10; General Dairies, Ltd.,

$42,048.52; General Dry Batteries Canada Ltd., $12,454.21; General Engineering Co., $26,360.88; General Gas Light Co., $22,391.17; General Milk Products Canada Ltd., $165,398.66; General Motors Products of Canada, Ltd., $20,251,400.76; General Realty Co., Ltd., $23,250; General Steel Wares, Ltd., $2,322,694.83; General Supply Co., Canada, $231,028.32; G. G. Pure Milk Co., $19,567.16; J. J. Gibbons Ltd., $15,915.48; F. R. Gibbs, $59,006.13; Gibraltar Pant Mfg., Co., Ltd., $18,585.10; Gillette Safety Razor Co., of Canada, $165,721.44; Gilley Bros., Ltd., $13,999.26; Gillies-Guy, Ltd., $56,027.60; Glen Textile Industries Ltd., $55,442.27; Globe Bedding Co., $58,400.40; Globe Laundry Co., $69,407.05; Globe Paper Box Co., Ltd., $11,719.11; Glovers Craft Reg'd, $18,040.32; E. J. Godden Ltd., $14,404.63; Edouard Gohier Ltee., $12,955.15; Gold Glove Works Ltd., $99,387.67; Gold Medal Furniture Mfg., Co., $40,183; Goldsmiths Co. of Canada, $81,893.97; Goodrich Refining Co., Ltd., $241,335.64; B. F. Goodrich Rubber Co., of Canada, $1,785,963.35; Goodyear Tire and Rubber Co., of Canada, $7,196,468.76; Gordon and Belyea Ltd., $33,695.12; T. C. Gorman Ltd., $14,475.30; Joseph Gould & Son, $17,940; Goulding Mfg. Co., $25,939.37; Graham and Clunie, $11,021.11; Graham and Graham, $51,413.35; Granby Elastic Web Ltd., $203,378.24; Grand Falls Farm, $12,897.72; Grand'Mere Knitting Co., $123,806.64; Granger Freres Ltee., $20,719.89; A. Stanley Grant, $53,071.47; Gray-Bonney Tool Co., $24,164.55; Great West Felt Co., $28,551; Great West Metal Products, $10,705.79; Great Western Garment Co., $491,191.27; Greavette Boats, Ltd., $39,816.50; Greb Shoe, $49,124.96; Green Lumber Co., Ltd., $20,171.68; Greenfield Tap and Die Corp. Canada, $11,348.19; B. Greening Wire Co., Ltd., $107,887.86; Greenlee Bros. & Co., $28,229.87; Greenwood Coal Co., $25,818.15; C. J. Grenier & Co., $136,213.15; Joseph Grenier Ltee., $20,543.50; Grew Boats Ltd., $151,142.44; G. A. Grier & Sons, $22,142.98; Grimnell Co. of Canada Ltd., $27,242.74; Grover Mills Ltd., $24,855.63; M. H. N. Gruner Co., $61,456.75; Guarantee Glove and Sport Garment, $45,255.05; J. L. Guay & Freres Ltee., $20,267; Guelph Stove Co., $34,505.19; Gunn Garment Ltd., $60,595.69; Gurney Foundry Co., Ltd., $52,791.29; Gutta Percha and Rubber Ltd., $453,352.89; Gypsum Lime and Alabastine Canada Ltd., $57,684.43.

Haliburton and White Ltd., $18,717.75; City of Halifax, $25,060.85; Hall Machinery Co., $242,871.86; Halliday Craftsmen Ltd., $11,185.49; Halliday Dube Co., $52,536.07; Hamilton Bridge Co., $6,309,742.10; Hamilton Carhartt Mfg., Ltd., $13,955.86; Hamilton Cotton Co., $46,171.72; Hamilton Hydro Electric System, $17,619.89; Hamilton Milk Distributors Assoc., $51,052.24; Hamilton Uniform Cap Co., $78,792.59; Hammond Cedar Co., Ltd., $12,138.08; Hammond Furniture Co., Ltd., $30,772.06; Hampton Mfg., Co., Ltd., $36,579.01; T. H. Hancock, $15,918.96; T. W. Hand Fireworks Co., Ltd., $508,611.63; George E. Hanson, $32,986.40; Harbour Produce Co., Ltd., $13,705.85; J. E. Harper & Co., Ltd., $12,917.20; Harley-Davidson Motor Co., $2,310,420.22; J. and D. A. Harquail & Co., $11,524.27; Harrington and Richardson Arms Co., $31,064.85; Dent Harrison & Sons, Ltd., $14,252.01; W. H. Harrison, $11,006.55; Harstone Coal Co., Ltd., $25,164.68; Hart Boot and Shoe Co., Ltd., $177,037.05; J. F. Hartz Co., Ltd., $54,900.15; Harvey Co., Ltd., $121,051.84; W. H. Harvey & Son, $75,292.81; A. Hastings & Son, $13,887.70; J. A. Haugh Mfg. Co., $53,597.69; Hawkesbury Glove Works, $35,029.11; Hawkins Fruit Co., $16,639.40; Hawley Products Canada Ltd., $135,494.74; R. B. Hayhoe & Co., Ltd., $43,322.98; Hayhurst and Woodhouse Ltd., $31,454.89; Hemlock Park Dairy, Ltd., $70,616.83; Herbert Hemming, $89,058.13; John Heney & Son, $293,814.51; M. G. Henniger, $97,537.88; Hercules Mfg., Co., Ltd., $226,278.80; Hewetson Shoes, Ltd., $136,758.57; Heyers Products Co., Inc., $25,458.96; Hickman Tye Hardware Co., Ltd., $60,632.52; J. H. Hicks & Sons, $27,679.72; Highland Dairy, $13,061.98; Hill-Clarke-Francis Ltd., $638,291.58; Samuel Hisey & Son, $11,774; Hobart Mfg., Co., Ltd., $30,614.55; Hobbs Glass Ltd., $17,981.90; Hodges Coal Co., Ltd., $15,104.83; George Hodge & Sons Ltd., $10,769.65; George G. Hodges Ltd., $23,797.29; Hodgins Lumber Co., Ltd., $19,539.07; Hodgins Rawson & Co., $30,384.94; Holderoft Construction Co., Ltd., $44,124.30; S. S. Holden Ltd., $1,065,514.11; Holltip Corporation, Ltd., $31,084.91; Home Oil Distributors, Ltd., $89,492.54; H. M. Hopper Co., Ltd., $10,177.05; Horgan's Bakery, $25,208.64; Horn Bros. Woollen Co., Ltd., $33,493.75; Horne and Pitfield Ltd., $181,183.75; Frank W. Horner Ltd., $34,893.20; Hornstrom Bros., $184,471.10; Horwood Lumber Co., $46,762.28; Hospital for Sick Children, $18,637.70; Hospital Supply Co., and Watters Laboratories Cons., $15,023.61; Houde, Laroche & Co., $28,444; Howick Mfg., Co., Ltd., $12,235.60; Hoy's Crescent Dairy Ltd., $78,036.56; Huck Glove Co., Ltd., $13,619.62; Hudson's Bay Co., $159,547.06; Hudson Sporting Goods Co., $30,566.63; Hughes Tool Co., $11,989.10; Humberstone Shoe Co., Ltd., $114,857.20; Hunter-Boats Works, $118,031.25; Hunter's Food Industries, $16,111.27; Huntingdon Woollen Mills, Ltd., $61,060.17; Hyde Park Clothes Ltd., $1,076,541.13; Hygiene Products, Ltd., $12,200.08; Hy-Grade Metal Products Co., $83,156.63; C. S. Hyman Co., Ltd., $140,675.17; Wm. Hyman & Sons Ltd., $13,538.18.

Ilderton Farmer's Co-Operative Co., $12,341.33; Imperial Fuels, $46,283.35; Imperial Laundry, $69,168.31; Imperial Oil, Ltd., $705,520.25; Imperial Optical Co., $25,404.11; Imperial Steam Laundry, $20,418.10; Imperial Tobacco Co., $29,980.35; Industrial Equipment Co., Ltd., $57,628.74; Industrial Finance Corporation Ltd., $69,598.72; Industrial Tape Corp., $19,150.36; Ingersoll Cream Cheese Co., $87,969.62; Ingram and Bell Ltd., $112,892.19; Inland Coal and Wood Co., $20,063.44; Instruments, Ltd., $26,388.33; Intercolonial Coal Co., $139,392.73; Intercontinental Pork Packers Ltd., $29,393.14; Interior Vegetable Marketing Board, $87,953.77; Interlake Tissue Mills Co., $14,486.51; International Business Machines, $55,547.71; International Fibre Board Ltd., $47,809.92; International Flare Signal Co., $99,904.52; International Harvester Co. of Canada, $3,017,167.31; International Silver Co. of Canada, $145,519.41; International Water Supply, $12,546.60; W. A. Irish Co., Ltd., $27,982.80; Irvin Air Chute Ltd., $59,118.25; Irving Oil Ltd., $125,214.54; R. Grandy Irwin, $19,991.32; Island Building Supply Co., $22,529.53; Island Farms Ltd., $23,342.13.

Arthur Jackson Machine Tool Co., $12,301.58; J. B. Jackson Ltd., $19,421.82; F. T James Co., Ltd., $315,513.45; W. A. Jameson Co., Ltd., $49,376.52; Jansen Bros. Ltd. $11,631.52, A. Janin Building, $1,974,935.90; O. H. Johns Glass Co., $47,665.47; Johnson Bros. Co., Ltd., $566,490.08; Johnson and Johnson Ltd., $375,467.60; Johnson Woollens Mills Ltd., $281,912.98; Jones-Schofield-Hatheway, $39,196.73; Jones Tent and Awning, Ltd., $50,145.91; Jordan's Parkview Dairy, $10,287.50; Joron-Murdock & Cie., Enrg., $10,813.17; Joseph & Co., Ltd., $17,133.57; J. J. Joubert Ltee., $25,314.06; Judge's Transportation, $20,981.68; J. Albert Julien, $10,450.36.

H. E. Kane & Co., Ltd., $49,699.31; Karadio Corporation, $27,603.15; Katchen Bros., $102,867.54; Jacob Kaufman Ltd., $19,248.30; Kaufman Rubber Co., Ltd., $1,012,066.73; Keating Sons & Co., $46,929.88; Kelly, Douglas & Co., Ltd., $233,691.08; Kelly and Leduc, $11,977.77; Kelowna Growers Exchange, $11,153.42; Kelsey Wheel Co., Ltd., $101,696.96; Kelvinator of Canada Ltd., $805,337.80; O. V. Kennedy, $13,053; James N. Kenney, $238,748.86; Kent Dairy, Ltd., $15,018.75; Kent-Moore Organization, $142,546.91; Kentville Electric Commission, $17,113.37; Kenwood Mills, Ltd., $217,927.79; Kerr Dental Mfg. Co., $11,850.08; A. E. Kierstead Ltd., $36,257.27; Kiffe Sales Co., $19,810.23; Kilgour's Ltd., $15,231.47; Kincaid Co., $17,982; Kingham-Gillespie Coal Co., $53,680.77; Kingsley Companies, $91,781.94; Kingston Creameries Ltd., $19,410.61; Kingston Public Utilities, $53,444.06; Kirk Coal Co., Ltd., $96,211.27; Kitchen Bros., Ltd., $20,893.46; Kitchen Overall and Shirt Co., $24,540.58; Klein Manufacturing Co., Ltd., $12,332.54; Wm. Knechtel & Sons Ltd., $13,074.07; Knechtels Ltd., $13,704.31; J. T. Knight Co., Ltd., $45,909.67; Knitters Ltd., $130,287.54; Kraft Cheese, Ltd., $90,087.81; Kraft Containers, Ltd., $15,308.11; William Krangle Co., Ltd., $44,052.92; Kroehler Mfg. Co., $24,143; Albert I. Kupfer, $15,040.12; F. J. Kyte, $10,363.43.

Lac-Mac Mfg. Co., $14,389.04; Lachance and Morel Ltee., $13,517.18; Lachance and Tanguay Reg'd, $304,644.94; Lafayette Shoe Co., $112,762.81; La France Fire Engine and Foamite Ltd., $46,651.31; Laidlaw Belton Lumber, $13,702.51; Laidlaw Lumber Co., $19,951.31; Laiterie Fortier, $10,103.43; Laiterie Des Producteurs Inc., $10,962.28; Laiterie St. Alexander, $11,701.70; Lakeside Coals, Ltd., $104,969.98; Lakeview Pure Milk Dairy, $122,581.43; Lally Coal and Wood Co., $11,770.34; Lamport and Holt Line Ltd., $62,227.99; Lander Coal Co., $26,117.99; Lane and Robitaille, $11,599.45; Langley's Limited, $58,262.61; Langmuir Paint Co., Ltd., $18,127.69; Laporte, Hudon, Herbert, $3,538,751.84; Laurentian Textile Mills, $23,233.95; Thomas Lawson & Sons, $10,184.44; Lawson and Jones Ltd., $10,363.20; Lawson Vinegar Co., $11,162.11; Lealand Co., Ltd., $60,839.82; John Leckie Ltd., $164,187.09; Lederle Laboratories Inc., $40,829.56; H. B. Lee, $21,000; Leduc & Freres, $19,796.06; Peter Leitch Construction Ltd., $230,531.50; Lemelin and Walters, $16,981; Lemon, Gonnason Co., $37,942.39; B. Leonard Reg'd, $18,357.50; Leonard Bros., Ltd., $22,133.85; E. Leonard & Sons Ltd., $38,207.05; G. C. Leprohon, $14,000; A. C. Leslie & Co., Ltd., $10,451.04; City of Lethbridge, $10,809.65; Lever Bros., Ltd., $61,373.35; Liberty Ornamental Iron Works, $53,702.90; Lincoln Electric Co. of Canada Ltd., $37,254.32; Lindsay Creamery Ltd., $54,435; Lines Limited, $26,339.33; Linton Lumber Co., Ltd., $15,738.51; Thos. J. Lipton Co., Ltd., $76,183.28; F. G. Lister & Co., Ltd., $62,320.42; Little, Haugland and Kerr, $22,340.14; Loblaw Groceterias Co., $11,492.89; C. Lockhart, $26,264.18; A. C. Lombard's Sons, $40,595.92; London Coat and Apron Supply, $29,370.57; London Concrete Machine Co., Ltd., $19,984.85; London Public Utilities Commission, $35,817.36; Gustave Lorrain, $11,767.44; Lovell and Christmas (Canada) Ltd., $72,505.58; Emerald Ludlow, $36,620.94; Lufkin Rule Co. of Canada Ltd., $22,088.17; T. P. Lusby Co., Ltd., $17,304.18; Luxura Tea Co., $95,866.50; W. T. Lynch & Sons, $30,485.65.

Geo. Mabee, $20,115.12; Mac-Craft Corp. Ltd., $172,152.02; Macdonald College, $11,169.49; R. K. MacDonald, $58,122; MacDonald's Consolidated Ltd., $322,277.16; MacFarlane, Lefaivre Ltd., $510,049.96; Mack Mfg. Corp., $1,159,618.51; Mack Trucks of Canada Ltd., $15,385.93; Mackenzie and Thayer Ltd., $24,001.02; MacLachlin Lumber and Woodworking Co., $49,741.47; A. MacLean & Son, $14,499.17; Macotta Co. of Canada, $34,623.52; Magloire Cauchon, Ltd., $43,571.60; W. H. Malkin & Co., Ltd., $113,751.59; Mallinckrodt Chemical Works, Ltd., $102,415.88; Mammy's Bakery, $10,574.67; Manitoba Bridge and Iron Works, $20,798.20; Manitoba Co-operative Dairies, $98,298.39; Manitoba Provincial Government, $15,063.32; Manitoba Power Commission, $47,659.49; Manitoba Sugar Co., Ltd., $25,732.74; Province of Manitoba (various departments), $23,800.64; Manitoba Tent and Awning Co., $41,190.09; University of Manitoba, $45,119.79; Manitoba Vegetable and Potato Growers, $24,529.61; Mann Brush Mfg. Co., $10,671.47; C. A. Mann & Co., $19,853.60; Manning-Egleston Lumber Co., $31,766.34; Manning Lumber Mills, Ltd., $17,621.04; Maple Creek Creamery, $19,129.99; Maple Leaf Dairy, Ltd., $20,358.54; Maple Leaf Milling Co., Ltd., $20,378.45; Marchand Electric Co., $22,834.36; Marchant Calculators Ltd., $31,500; Marien-Wilson Ltd., $13,404.37; Marine Welding and Boiler Co., $11,153.18; Maris Auto Transport Ltd., $12,309; Maritime Co-operative Egg and Poultry Market Co., $26,915.71; Maritime Electric Co., $19,819.86; Maritime Pant Mfg. Co., $1,433,455.04; Maritime Telegraph and Telephone, $102,105.30; A. E. Marois, $206,840.93; Marshall-Wells Co., Ltd., $143,265.12; Marshalls Co., Ltd., $245,248.49; L. E. Martel, Ltd., $14,552.07; L. T. Martin Ltd., $103,533.99; Marven's Ltd., $30,512.06; Masonite Co. of Canada Ltd., $13,266.56; Mason's Ltd., $13,166.85; Massey-Harris Co., Ltd., $810,500.38; Masters Bakers' Association, $90,323.01; Master Craft Uniforms Co., Reg'd, $2,634,536.88; I. H. Mathers & Son Ltd., $454,057.86; J. Matlin Ltd., $73,246.53; Matthews-Wells Co., Ltd., $143,443.13; Maxwell's Ltd., $110,058.97; May and Baker, $70,054.85; Mayno Davis Lumber Co., $37,277.35; L. McBrine Co. Ltd., $41,150.39; McClearn Co., Ltd., $11,186.99; McColl-Frontenac Oil Co., Ltd., $484,578.50; McCormack and Zatzman Ltd., $19,833.92; McCulloch and Hogan, $26,631.06; McCurdy Supply Co., Ltd., $18,176.89; McDonald Shoe Co., $101,920.75; McEachern and Strachan Ltd., $13,366.92; A. T. McFarlane, $11,295.46; McGavin Bakeries Ltd., $28,818.63; McGavin Ltd., $21,863.50; McGill University, $440,007.30; McGlashan, Clarke Co., Ltd., $37,888.96; McGregor Hosiery Mills, Ltd., $11,340; John McHutchion Ltd., $14,322.48; McIntosh Coal and Lumber Co., $10,263.53; McIntosh Granite Co., Ltd., $12,262.51; R. W. McIntosh, $18,111.71; A. McKim, Ltd., $10,823.61; McKesson Appliance Co., $12,074.40; McKinnon Industries Ltd., $22,430.48; F. W. McLagun Co., $10,607.25; McLaughlin Brothers, $46,208.25; McLean Kennedy (Maritime) Limited, $123,433.22; McLennan Lumber Ltd., $16,598.22; McLennan, McFeely and Prior, $83,986.01; McManus Petroleums Ltd., $21,906.33; McMaster Lumber Co., $17,107.89; J. McMenemi Co., $13,862; McNamara Construction Co., $48,235.65; Meakins and Sons, Ltd., $46,894.04; John Mears Coal Co., $33,769.98; City of Medicine Hat, $10,935.26; Menzies Brothers, $11,154.35; Merck & Co., $95,090.39; Mercury Mills, Ltd., $588,452.86; Metal Craft Co., Ltd., $113,266.83; Metal Fabricators, Ltd., $12,836.20; Metal Stampings, $126,804.57; Metallic Roofing Co. of Canada, $548,369.22; Metals, Ltd., $46,334.53; Michael Mfg. Co. Ltd., $16,593.28; Midland Boat Works, $58,634.60; Midland Woollen Mills, Ltd., $95,792.67; Mile End Fruit Exchange Inc., $11,171.84; Millstream Creamery, $38,069.51; D. A. Miller Co., Ltd., $146,494.75; Miller Tool and Mfg. Co., $192,101.81; Milne Neckwear, Ltd., $11,900; Milnes Coal Co., Ltd., $56,344.31; Miner Rubber Co., Ltd., $401,223.21; Mis-Can-Ada Mfg. Co., Ltd., $46,431.20; Frank Misdom Corp., $19,688.27; J. S. Mitchell & Co., Ltd., $31,029.55; Mitchell and Wilson, $72,594.37; M.J.M. Manufacturing Co., $31,497.83; Model Dairies, $15,793.80; Modern Construction Syndicate, $20,143.95; Modern Dairies, Ltd., $37,052.90; Modern Home Supplies, $26,572.73; Moffats, Ltd., $12,049.09; Moirs, Ltd., $161,431.61; Monarch Battery Mfg. Co., Ltd., $21,760.14; Monarch Knitting Co., Ltd., $241,938.71; Monarch Lumber Co., $10,952.62; Monarch Overall, $198,641.50; Moncton Lumber, $12,076.21; Mongeau and Robert Cie., Ltee., $30,459.60; Monogram Specialties, $22,535.33; Monsanto (Canada) Ltd., $30,649.65; Montgomery, Ward Co., $23,947.14; City of Montreal, $17,783.02; Montreal Cottons, Ltd. and Dom. Textile Co., $16,424.17; Montreal Glove Works, $25,586.95; Montreal Light, Heat & Power Consolidated, $45,030.41; Montreal Shipping Co., Ltd., $630,177.40; Montreal Shoe Machinery Co., Ltd., $16,254.30; Montreal Suspenders and Umbrellas Ltd., $1,281,131.74; Moore-Whittington Lumber Co., $91,764.44; Morantz Beef Co., $54,412.48; J. R. Morash & Co., Ltd., $17,221.45; Morris Boat Works, $26,567.22; Bob Morris Cap Co., $25,191.63; Herbert Morris Crane and Hoist Co., $24,457.97; James Morrison Brass Mfg. Co., $13,848.22; J. E. Morse & Co., $27,921.30; J. L. Morton Co., Ltd., $467,303.99; Motor Coach Industries, Ltd., $199,276.20; Mount Royal Metal Co., Ltd., $13,647.64; Mountain Road Builders, Ltd.,

$25,727.57; Municipal Spraying and Contracting Co., $33,907.17; James Murphy Coal Co., $16,270.25; Alexander Murray & Co., Ltd., $76,063.26; A. H. Murray & Co., $26,875.91; Murray and Gregory Ltd., $58,039.87; Murray-Selby Shoes Ltd., $23,725.90; Muskoka Wood Mfg. Co., $10,712.26; Mutual Growers Market Ltd., $76,221.63.

City of Nanaimo, $12,893.84; Nanaimo-Duncan Utilities Ltd., $39,758.19; National Biscuit and Confection Co., $26,009.11; National Cash Register Co. of Canada, $12,906.30; National Cellulose of Canada, $15,427.18; National Drug and Chemical Co., $34,717.31; National Electric Mfg. Co., $15,850.39; National Fish Co., $15,363.54; National Fruit Co., $24,222.22; National Grain Co., Ltd., $36,661.02; National Grocers Co., $673,520.08; National Hat Mfg. Co., $136,894.56; National Iron Corp., Ltd., $86,853.74; National Lace and Embroidery Works, $107,971.80; National Sewer Pipe Co., $12,127.36; National Show Case Co., $11,472.05; National Table Co., $11,107.50; Needlecraft Mills, Ltd., $76,961.83; Neil and Neil, Ltd., $38,536.27; Neptune Meter Co., Ltd., $93,306.85; Nestles Milk, $77,889.19; New Brunswick Electric Power Commission, $49,271.86; New Brunswick Telephone Co., Ltd., $37,702.42; New Method Laundry Co., $88,456.70; New System Laundry and Cleaners, $39,857.44; City of New Westminster, $11,051.48; New York Central Railroad Co., $43,501.56; New York, New Haven and Hartford Railroad Co., $28,507.40; New Zealand Shipping, $16,725.60; Newfoundland Boot and Shoe Mfg., Co., $11,336.10; Newfoundland Butter Co., Ltd., $31,714.63; Newfoundland Canada Steamships, Limited, $28,232.74; Newfoundland Furniture and Moulding Co., $32,699.30; Newfoundland Light and Power Co., $26,473.55; Newfoundland Railway, $139,848.71; S. H. Newman Co., $19,251.89; Newton Construction Co., $134,554.60; Nichols Chemical Co., $10,083.43; Nickerson and Crease Ltd., $13,620.57; Nicholson File Co., $73,788.08; Charles Niedner, Sons, Ltd., $11,234.46; L. O. Noel Inc., $57,515.97; Norda Ltd., $14,671.96; Nordhus Fisheries Ltd., $21,500; W. H. Norman Coal Co., $50,048.37; Albert Normand, $276,606.14; North American Bent Chair Co., $28,658.98; North American Leather Co., Ltd., $14,180.52; North Bay Co-operative Creamery, $22,551.35; North Star Lumber Co., Ltd., $17,188.51; North Star Oil Co., $64,103.59; Northwest Sportswear Co., $145,968.55; Northwest Telephone Co., $12,769.22; North Wiltshire Creamery Co., $10,021.20; Northern Alberta Dairy Pool Ltd., $82,011.35; Northern Alberta Railway Co., $70,435.92; Northern British Columbia Power Co., $18,581.27; Northern Electric Co., $7,995,857.56; Northern Shirt Co., $38,162; Northern Woollen Mills, Ltd., $47,586.09; Northern Woollens, Ltd., $34,146.07; Northwestern Creamery Ltd., $55,831.35; Northwestern Utilities Ltd., $29,041.84; Nova Scotia Apple Marketing Board, $15,220.54; Nova Scotia Light and Power Co., $144,902.07; Nova Scotia Power Comm., $31,526.35; Novocol Chemical Mfg. Co., of Canada, $23,137.28.

R. O'Connor Reg'd, $52,680.30; O'Connors Fish Co., Ltd., $30,169.63; Office Specialty Mfg. Co., $10,549.89; Ogilvie Flour Mills Co., $27,052.32; Ohio Chemical and Mfg. Co., $17,587.79; Okanagan Valley Co-operative Creamery, $39,253.50; Old City Mfg. Co., $30,138.10; A. T. O'Leary & Co., $47,246.80; F. M. O'Leary Ltd., $26,744; Olive and Dorion, Ltd., $102,111.87; Fred Olsen Line Agency, $10,444.83; O'Malley's Ltd., $78,269.34; Ontario Honey Producers Co-operative Ltd., $26,005.27; Ontario Hughes-Owens Co., $25,245.14; Ontario Hydro Electric Power Commission, $145,792.19; Ontario Laundry Ltd., $25,766.38; Province of Ontario (various departments), $63,471.13; Ontario Silknit Ltd., $62,331.76; C. S. Osborne & Co., $10,860.43; Otis-Fensom Elevator Co., Ltd., $58,511.10; City of Ottawa, $23,222.58; J. A. C. Osborne, $26,960.06; Ottawa Dairy, $11,887.24; Ottawa Drug Co., $19,310.40; Ottawa Fruit Supply, $17,288; Ottawa Instrument and Gauge Co., $32,230.42; Ottawa Hydro Electric Commission, $20,273.47; Ottawa Light, Heat and Power, $46,077.26; Ottawa Sanitary Laundry Co., $32,076.23; Ottawa Typewriter Co., $167,612.07; Zenoa Ouellet, $11,813.75; Outboard Marine and Mfg. Co., $323,693.59; Oxford Dairy Ltd., $13,095.86; Oxford Woollen Mills Ltd., $69,149.38.

Pacific Coast Pipe Co., $10,779.99; Pacific Dairies Ltd., $26,188.97; Pacific Meat Co., Ltd., $492,616.06; Page Equipment and Construction, $566,756.68; Page-Hersey Tubes Ltd., $40,155.64; Pall Mall Specialists, $14,162.33; Palm Dairies Ltd., $142,102.07; John Palmer Co., Ltd., $191,709.16; Palmer, McLellan Shoepack Co., Ltd., $224,158.11; Paquette and Fils, Ltee., $27,832; Parent and Goyer Co., $43,383.16; Paris Neckwear Co., Ltd., $10,520; Pariseau Freres, Ltee., $13,182.81; Parisian Laundry and Dry Cleaners Ltd., $10,199.90; Parisian Corset Mfg. Co., $23,669.96; Park Manor Clothes, $403,228.37; Parke Davis & Co., $70,862.76; Parkers Cleaners and Dyers, $15,601.58; Parkhill Bedding Co., Ltd., $247,485.74; Parnell Bread Ltd., $18,875.91; Ralph and Arthur Parsons, $302,026.99; Paton Mfg., Co., Ltd., $10,159.97; John Patterson Constr. Co., Ltd., $39,290.43; Pearl Laundry Ltd., $11,894.63; Pedlar People Ltd., $317,056.43; Peerless Handcuff Co., $21,853.13; Peerless Laundry,

$29,052.88; Peerless Pants and Sportswear Mfg. Co., $16,927.68; Pembroke Laundry, Cleaning and Dyeing Co., $54,527.62; Penco Oil Ltd., $21,949.54; Penman's Limited, $442,710; Penn Surgical Mfg. Co., $11,901.50; Pennsylvania Railroad Co., $175,533.67; Peoples Gas Supply Co., Ltd., $33,638.07; Perfection Products Ltd., $15,414.31; H. M. Perry Ltd., $38,073.86; Perth Shoe Co., Ltd., $21,887.89; C. H. Petch, $31,097.76; Peterborough Canoe Co., Ltd., $195,073.34; Peterboro Fuel and Transfer Co., $15,306.29; Peterborough Lumber Co., Ltd., $16,250.10; Peters Shoe Mfg. Co., Ltd., $101,613.29; C. Peterson, $20,591.81; Philpot, Evith & Co., Ltd., $13,485.40; Picker X-Ray of Canada Ltd., $29,551.50; Pickford and Black, Ltd., $297,785.03; Piercey Supply Ltd., $63,978.13; Jos. Pilon, Ltee., $12,524.76; Walter Pinaud, $25,124.64; Pioneer-Canadian Laundries, $13,863.24; Pioneer Sash and Door Co., Ltd., $31,172.41; Hiram L. Piper Co., Ltd., $30,162.81; Pleasant View Dairy, $87,920.25; Plunkett and Savage, $84,465.29; Thos. Pocklington Co., $13,826.50; Polish Military Mission, $27,329.69; Poole Construction Co., $78,627.33; Porrills and Spencer (Can.), $183,507.33; Port Arthur Shipbuilding Co., $299,696.10; Port Carling Boat Works, $33,312.56; Porter Black, $10,056.39; D. Porter & Son, $18,045.91; Poulenc Bros. Laboratories, $11,288.55; A. Poupart & Cie., Ltee., $11,906.56; Potato House, $23,326.73; Pratt and Whitney of Canada, $15,960.87; Precision Machine and Foundry, Ltd., $10,518.50; Precision Tool Works, Ltd., $13,290; Prefabricated Buildings Ltd., $701,384.23; Pressure Castings of Can. Ltd., $30,209.75; Prest-O-Lite Storage Battery Co., Ltd., $16,469.85; Preston-Noelting Ltd., $53,602.50; Preston Woodworking Machinery Co., Ltd., $10,496.40; Prices Dairy, $20,332.66; Prince George Bakery, $11,310.60; City of Prince George, $16,747.11; Principal Hat, $44,713.27; Producers Dairy Inc., $34,180.74; Pro-Phy-Lac-Tic Brush Co., Can., Ltd., $40,190.54; Prosperity Co., Inc., $1,370,331 09; Provincial Engg., $66,637.91; Provincial Oils, Ltd., $83,366.68; Provincial Transport Co., Ltd., $15,547.38; Geo. R. Prowse Range Co., Ltd., $10,641.62; Puddy's Dressed Meat Ltd., $40,812.56; Pure Gold Mfg. Co., Ltd., $26,077.39; Purity Bakery, $14,546.15; Purity Bread Ltd., $37,583.79; Purity Dairies Ltd., $34,664.37; Pyrene Mfg. Co., of Can., Ltd., $55,236.13.

Quaker Oats Co., $76,850.71; Quality Fuels Ltd., $11,480.01; Quality Pant and Breeches Mfg. Co., $21,650.95; Quebec Abattoir Inc., $27,262.73; City of Quebec, $21,376.89; Quebec Packers, $116,255.84; Quebec Power Co., $62,480.96; Quebec Stitchdown Shoe Co., $273,246.59.

Railway and Power Eng. Corp. Ltd., $40,951.79; Rainbow Plastic Products Ltd., $14,242.15; W. A. Rankin Ltd., $18,567.63; Ransom and Randolph Co., $18,922.53; P. Leo Ratte, $46,495.29; Ray-Knit Mfg. Co., Ltd., $13,729.20; Rayman Cap Co., $137,391.62; Raymond McDonnell & Co., $16,220.51; Rayner Constr. Co., $55,058.32; R.C.A. Victor Co., Ltd., $4,118,983.13; City of Red Deer, $30,568.38; Red Deer Laundry and Dry Cleaners, $10,064.06; Redfern Construction Co., $434,596.07; Reed Roller Bit Co., $11,187.63; Regent Knitting Mills Ltd., $240,796.11; Regent Shirt Mfg. Co., Ltd., $29,560.80; Regina Cartage and Storage Co., $31,695.95; City of Regina, $62,670.30; Regina Sash and Door Co., $12,313.35; Regina Steam Laundry Ltd., $14,950.98; Regional Asphalt Ltd., $26,088.75; Reid & Co., Lumber Ltd., $69,113.89; Reliance Shoe Co., Ltd., $14,750; Remington Arms Co., Ltd., $89,814.51; Remington Rand Ltd., $126,426.82; J. B. Renaud Co., Inc., $25,073.53; Jos. Renaud, $215,192.60; Renfrew Elec. and Refrig. Co., $24,831.73; Renfrew Textiles Ltd., $148,670.76; Renold-Coventry Ltd., $15,118.55; Rentals Bldg. Corp., $27,916.44; Research Enterprise Ltd., $5,169,358.24; Reyolstoke Sawmills, Ltd., $90,390.93; W. B. Reynolds Coal Co., $18,811.89; Rice Knitting, $27,166.85; Richardson and Bureau Ltd., $11,085.65; Jas. Richardson & Son, $18,088.01; Richardson Road Machinery Co., Ltd., $312,479.55; Richmond Hosiery, Ltd., $96,387.65; Richstones Bakery Ltd., $11,224.91; Rioux and Pettigrew, Ltd., $21,965.52; J. C. Risteen Co., Ltd., $13,471; John Ritchie Co., Ltd., $696,420.15; Robertson Bros. Ltd., $13,358.13; Robertson Fisheries, Ltd., $40,465.26; Jas. Robertson Co., Ltd., $98,295.76; P. L. Robertson Mfg. Co., Ltd., $14,407.76; Robertson, Starke and Holland, $25,223.36; Thos. Robertson Co., Ltd., $45,756.81; Wm. Robertson & Son, Ltd., $12,145.87; Robin Hood Flour Mills, Ltd., $25,859.34; Robin, Jones & Whitman, Ltd., $32,334.81; W. G. Rockwell, $19,665.27; Roden Bros., $10,402.22; Alfred Rogers Ltd., $15,566.41; Rogers Bros. Corp., $3,902,431.73; Rogers Majestic Corp., Ltd., $10,832.55; Rogers Montreal Ltd., $10,736.99; Roman Catholic Episcopal Corporation, $14,620.34; Roofers' Supply Co., $43,596.69; Roops, Ltd., $16,516.91; Rose Dress Co., $15,454.75; Roselawn Farms, Ltd., $16,860.50; Ross Cycle and Sports, $243,340.86; F. H. Ross Construction Co., Ltd., $116,190.50; Ross and MacDonald, Inc., $12,334.12; M. Rothstein Pants Co., $62,786.94; Edward Roy, $12,083.26; Royal Bakery, $16,311.88; Royal Brand Clothing Co., $371,817.26; Royal Dairy, Ltd., $36,754.14; Royal Fruit Co., $28,055.77; Royal Knitting Co., $69,662.28; Royal Trust Co., $11,153.07; J. R. Royer, Ltee., $36,318.28; Rubberset Co., $40,378.18; Rubenstein Bros., $75,813.69; Rubin Bros., Ltd., $184,393.85; S. Rubin, $288,730.19; Rudel Machinery Co.,

$21,948.57; Rumford Laundry Ltd., $53,661.17; Rupert Bakery, Ltd., $15,432.24; Russell Const. Co., Ltd., $491,608.38; Russell and Johnson, $12,525.15; E. J. Ryan Constr. Co., $13,251.97; Ryan-Wilson, Co., $64,689.65; T. E. Ryder Machinery Co., $27,899.23; T. E. Ryerson Co., $10,990.04.

G. W. Sadler Co., Ltd., $15,267.89; Safe Parachute Jump Co., $39,251.20; Safety Supply Co., Ltd., $353,371.84; Safeway Stores Ltd., $31,671.07; St. Boniface Abattoir Ltd., $73,529.20; City of Saint John, $32,474.58; St. Lawrence Rubber Co., $145,182.72; St. Lawrence Starch Co., Ltd., $34,905.81; St. Lawrence Steel and Wire Co., $87,232.06; St. Lawrence Sugar Refineries, $137,026.36; St. Lawrence Textiles, Ltd., $18,631.38; St. Louis Bedding Co., Ltd., $374,586.40; Ste. Marguerite Trust Co., $10,407.86; St. Tite Shoe Ltd., $369,942.61; St. Williams Preserves, Ltd., $19,871.28; Sainthill-Levine & Co., Ltd., $23,046; Salada Tea Co., $22,132.04; L. Salomon & Sons, $18,200; Salvation Army, $13,689.52; J. E. Samson Inc., $21,479.60; Sarnia Bridge Co., Ltd., $234,978.96; Saskatchewan Co-op. Creamery Association, $37,525; Saskatchewan Power Commission, $44,005.11; Province of Saskatchewan (various departments), $24,344.21; Saskatoon Industrial Exhibition, $31,770.27; Scarfe & Co., Ltd., $31,340.94; J. M. Schneider Ltd., $89,545.46; Schooner Outfitting Co., $21,415.74; Schultz Construction Ltd., $85,092.97; W. H. Schwartz & Sons Ltd., $10,576.53; Scotch Anthracite Coal Co., $424,974.90; Scott Clothing Ltd., $68,860.60; Scott Fruit Co., $37,273.48; Scott Jackson Construction, $31,982.82; Scott and McHale, Ltd., $380,990.16; Scott National Fruit Co., Ltd., $31,230.95; Walter E. Scott, $17,581.47; Scottish Woollen Mills, Ltd., $33,859.25; Scovill Mfg. Co., $15,110.67; Wm. Scully, Ltd., $30,731.95; Scythes & Co., Ltd., $106,964.24; Seaport Crown Fish Co., Ltd., $49,699.63; Sears-Roebuck & Co., $241,574.32; Seco Sales and Service, $27,788.59; Seeley System Corp., $13,695.25; Seiberling Rubber Co. of Can. Ltd., $78,180.92; H. and A. Selmer, $10,509.79; Seymour Products Co., $15,095.43; S. and G. Clothing Co., Ltd., $1,564,728.99; Shannon Bros., $44,717.20; W. J. Sharpe & Co., $11,289.12; Shaw Construction Co., $152,034.02; L. E. Shaw Ltd., $16,398.24; Shaw Steamship Co., Ltd., $53,175.65; Shawinigan Lumber Yards, $13,219.83; Shawinigan Water and Power, $22,583.64; John J. Shea, $62,579.35; Geo. Sheard & Co., $34,977.09; Shell Oil Co. of Can., Ltd., $88,314.02; City of Sherbrooke, $13,451.85; Sherbrooke Fruit Co., $15,549.53; Sherbrooke Laundry and Dry Cleaners, $10,210.88; Sherbrooke Pure Milk Co., Ltd., $36,449.10; Sheret Andrew, Ltd., $75,559.64; Sheridan Equipment Co., $79,601.93; Sherwin Williams Co. of Canada, Ltd., $28,700; Shiff & Co., $415,828.20; Shipping Containers, Ltd., $17,126.32; Shoquist Construction, Ltd., $176,375.54; E. H. Shuttleworth, $54,466.25; A. Sicard Ltd., $40,550.63; Sidney Roofing and Paper Co., Ltd., $18,939.02; Siegner Lumber Co., $11,236.69; Signal Oil Co., $26,884.39; Silent Hoist Winch and Crane Co., $19,449.36; Silverwood Dairies, Ltd., $36,204.07; Simard and Frere, Ltd., $71,067.32; Simcoe Mitt and Glove Co., Ltd., $23,848.92; Simmons, Ltd., $818,827.03; Simmons and MacFarland, $10,306; T. S. Simms & Co., Ltd., $61,079.27; Jos. Simpson Sons, $140,955.17; Robt. Simpson Co., Ltd., $13,281.91; Singer Sewing Machine Co., $39,228.98; T. Sisman Shoe Co., Ltd., $413,607.03; A. P. Slade & Co., Ltd., $165,631.78; Slade and Steward, Ltd., $206,355.78; Slater Shoe Co., Ltd., $270,111.29; Slingsby Mfg. Co., Ltd., $46,937.83; Small Arms, Ltd., $6,306,683.52; Smith Brokerage Co., Ltd., $38,231.21; Smith Bros. and Wilson Ltd., $16,949.21; E. D. Smith & Sons, $32,659.31; John B. Smith & Sons Ltd., $19,677.61; Smith Mfg. Co., Ltd., $81,040.04; Smith-Nemo, Ltd., $30,687.50; Smith and Nephew, Ltd., $39,274.16; Smith and Travers Co., Ltd., $29,764.02; Snap On Tools of Canada, Ltd., $25,462.36; Soeurs Grises De La Croix, $10,450; Solex Co., Ltd., $15,897.65; Sorel Industries, Ltd., $22,256,163.05; Sorrento Macaroni Ltd., $11,436.52; Southern Canada Power Co., Ltd., $25,151.17; Sovereign Potters Ltd., $273,682.27; Sowards Coal Co., $49,397.21; A. G. Spalding & Bros. of Canada, $22,342.52; Sparks, Harrison, Ltd., $183,562.71; Speirs Parnell Baking Co., Ltd., $11,195.42; Robert Speilman, $24,785.28; Sperry Gyroscope Co., Inc., $18,521.68; H. D. Spratting, $23,216; C. H. Spriggs, $50,278.89; E. R. Squibb & Sons of Canada Ltd., $15,267.88; Wm. Stairs Son and Morrow Ltd., $37,205.05; S. Stall & Son, Ltd., $160,985.98; Stamped and Enamelled Ware Ltd., $70,997.27; Standard Brands, Ltd., $127,048.23; Standard Bread Co., $36,160.65; Standard Chemical Co., $185,898.70; Standard Clay Products, Ltd., $23,840.55; Standard Construction Co., $83,029.39; Standard Clothing Mfg. Co., $73,020; Standard Fuel Co. of Toronto, Ltd., $42,744.89; Standard Oil Co. of B.C., Ltd., $126,331.96; Standard Overall Co., Ltd., $41,711.17; Standard Paper Box, Ltd., $10,578.59; Standard Paving (Maritime) Ltd., $13,188.97; Standard Sanitary and Dominion Radiator Ltd., $23,642.05; Standard Surgical Instrument Co., $43,127.61; Stanfields, Ltd., $144,239.14; Stanley Mfg. Co., Ltd., $21,431.96; Stanley Tool Co., $115,883.40; Stanway Hutchins, Ltd., $75,337; Stark Electrical Instrument Co., Ltd., $25,688.11; R. P. and W. F. Starr Co., Ltd., $36,750.75; Stauffer-Dobbie Ltd., $109,550.08; Frederick Stearns Co. of Canada, Ltd., $34,751.83; Steel Co. of Canada, Ltd., $136,654.74; Steel Equipment Co., Ltd., $64,349.21; Steele Bros., Ltd., $17,847.19; Steers Ltd., $129,420.45;

Stephens-Adamson Mfg. Co. of Canada, Ltd., $22,865.65; J. W. Stephens Ltd., $82,580.74; Sterling Cloak Co., Ltd., $845,933.72; Sterling Clothing Co., $73,158.85; Sterling Construction Co., $97,965.30; Sterling Shirt Overall Co., Ltd., $25,671.60; S. Sternau Co., Inc., $16,482.45; Stevens Chemical Products, $78,577.64; Stevens Hepner Co., Ltd., $91,063.09; J. Stevens & Son Co., Ltd., $11,646.54; Stewart Construction Co., Ltd., $173,494.12; F. R. Stewart, $19,104.36; Stewart, McIntosh Ltd., $13,561.06; Stewart Warner Alemite Corp. of Canada Ltd., $1,919,495.45; M. Stone Clothing Co., Ltd., $12,758.50; Stoney Creek Collieries, Ltd., $11,435.83; Storrar Mfg. Co., $11,814.57; James Strachan Ltd., $10,028.98; Strathcona Garment Co., $61,358.77; Strathroy Woollen Mills, $53,411.33; Stronach & Sons, $17,785.29; Sturgeon Ltd., $13,222.09; A. Sullivan, $245,298.03; M. Sullivan & Son, Ltd., $468,049.88; W. B. Sullivan Construction, $129,963.83; Sully Brass Foundry Ltd., $35,086.81; M. J. Sulpher & Son, $58,895.23; Sun Life Assurance Co. of Canada, $72,810.92; Sunnen Products Co., Ltd., $11,966; Superior Creamery and Dairy, $32,988.32; Superior Knitting Mills Ltd., $297,774.74; Supertest Petroleum Corporation Ltd., $44,948.14; Surgical Supplies (Canada) Ltd., $75,395.14; Town of Sussex, $43,666.43; Sutherland Bakery Ltd., $29,313.16; Sutton-Horsley Co., Ltd., $35,522.86; Swift Canadian Co., Ltd., $4,177,483.03; Swiss Laundry, $22,170.35; Switlik Canadian Parachute Ltd., $64,422.93.

Tarbox Bros., Ltd., $18,121.84; Gordon L. Tarlton Ltd., $103,672.75; Taylor Forbes Co., $20,057.13; Taylor Instrument Co., Ltd., $17,386.56; J. J. Taylor Ltd., $44,301.11; Taylor Wharton Iron, $18,796.68; Tayside Textiles, Ltd., $94,256.34; Tebbut Shoe and Leather Co., $317,946.65; Temiskaming and Northern Ontario Railway, $93,108.71; Harrison W. Terry, $76,363.91; Tetrault, Shoe, Ltd., $436,019.74; Texpack, $54,343; Textile Knitting Co., $54,204.55; Thamesville Metal Products, Ltd., $44,322.52; Thistle Dairies, Ltd., $21,669.59; Earle Thomas, $32,645.11; Thomas Organ and Piano Co., Ltd., $36,451.56; S. C. Thompson Sons, $78,340.38; Thompson and Sutherland, Ltd., $35,366; Peter Thomson & Sons, $26,215.84; Tilly's, Ltd., $12,692.52; Tip Top Tailors, $4,321,472.63; John Tobin & Co., $35,522.26; Toilet Laundries, Ltd., $46,253.18; R. F. Tolson, $21,010.57; Toronto Asphalt Roofing Mfg. Co., $18,860.75; City of Toronto, $371,588.01; Toronto Dairies, Ltd., $10,938.92; Toronto Hydro-Electric System, $49,958.03; Toronto Launderers, $69,254.07; Toronto Lock Mfg. Co., Ltd., $22,345.78; Toronto Municipal Abattoir and Cold Storage, $10,517.77; Toronto Terminals Railway Co., $41,425.31; Toronto Textile Machinery Co., $69,900.48; University of Toronto, $94,489.72; Tower Canadian, Ltd., $505,477.24; Vernot Tracey, $11,299.13; Traders Mfg. Co., $60,554.38; Trailer Co. of America, $35,781.39; Trans-Canada Air Lines, $95,333.97; Trans Continental Lumber Export, Ltd., $20,593.66; Travers Aprons, Ltd., $29,984.66; Tremblay and Banin, $56,999.03; Tremco Mfrs. Canada, Ltd., $10,332.64; Trio Shirt Mfg. Reg'd, $28,424.29; Trotter and Morton, Ltd., $12,572.40; Troy Laundry and Dyeing Co., $16,013.59; Truck Engineering Ltd., $86,510.92; Geo. S. Trudell Co., $20,459.43; Truscon Steel Co. of Canada Ltd., $197,197.74; C. Turnbull Co. Ltd., $233,042.66; Turnbull Elevator Co., $38,545.42; J. J. Turner & Sons Ltd., $31,518.34; Twisswire Brushes Ltd., $25,818.06; Two-In-One Polish, $13,060.42.

Underwood, Elliot, Fisher, Ltd., $201,089.33; Ungar's Laundry Ltd., $20,047.78; Uniform Co., $1,823,018.69; Union Drawn Steel Co., $14,170.63; Union Milk Co., Ltd., $148,061.06; Union Oil Co. of Canada, Ltd., $45,833.45; Union Packing Co., $349,516.43; Union Steamships Ltd., $121,468.84; Union Twist Drill Co., $164,906.74; United-Carr Fastener Co. of Canada, $21,919.83; United Chemical Co., Ltd., $17,196.96; United Drug Co., Ltd., $11,067.92; United Farmers Co-Operative Co., Ltd., $164,254.03; United Fruit Co's of N.S., Ltd., $25,870.81; United Garments, Ltd., $175,700.50; United Nail and Foundry, $37,677.25; United Shoe Machinery Co. of Canada, $68,128.22; Uxbridge Woollen Mills, Ltd., $61,130.51.

Vail's Laundry and Cleaners, $41,889.29; Valentine and Martin, Ltd., $353,511.83; Vallance Brown & Co., Ltd., $40,690.54; Valley View Dairy, $12,730.76; Vancouver Barge Transportation Ltd., $20,767.72; City of Vancouver, $33,266.87; Vancouver Island Coal, Ltd., $74,252.36; Vancouver Radio Laboratories, Ltd., $48,280.55; Raoul Vennat Engr., $13,865.29; D. Verdon Ltee., $18,233.73; Vernon Steam Laundry and Zoric Cleaners, $29,050.25; Paul Viau Ltee., $175,058.76; Viceroy Mfg. Co., Ltd., $1,005,212.12; Victor X-Ray Corp. of Canada, $117,079.81; City of Victoria, $49,959.64; Victoria Coal Co., $11,443.39; Victoria Lumber and Manufacturing Co., $37,721.10; Victoria Paper and Twine Co., $19,296.48; Vivian Engine Works, Ltd., $236,604.89.

Wabasso Cotton Co., $352,863.06; Wagstaffe Ltd., $16,510.82; S. C. Walker Manufacturing Co., $10,384.80; Wallace Mfg. Co., Ltd., $38,251.55; Walters Axe Co., $10,226.83; F. K. Warren, $139,760.96; Warwick Woollen Mills, $163,993.37; Wasco Valve Seat Co., $78,778.66; Watchorn & Co., Ltd., $68,968.94; Waterman Steamship Agency, Ltd., $20,874.79; Waterman-Waterbury Co., $95,906.63; Frank Waterhouse & Co., $11,069.65; Jack Watson Co., Ltd., $135,149.78; Watt and Scott, $50,410.07; Way Sagless Spring Co., $27,591.79; Weaver

Industries Ltd., $18,901.32; T. P. Weaver Coal Co., Ltd., $34,784.24; Webster & Sons, Ltd., $23,895.19; Weddel Ltd., $24,809.68; Welland Vale Mfg. Co., $22,252.49; H. V. Welles Ltd., $15,396.86; Welsh Fuel Co., $14,153.92; W. C. Wells Co., $297,792.06; West Canadian Hydro Electric Corp., $12,593.44; West Coast Bakeries Ltd., $26,240.25; West Coast Salvage and Contracting Co., $701,206.27; West Coast Woollen Mills, $54,901.52; West Toronto Creamery Products, $40,206.32; Western Canada Flour Mills, $35,714.71; Western Freight Lines, $13,507.29; Western Glove Works Ltd., $95,443.91; Western Grocers Ltd., $243,523.03; Western King Mfg. Co., $303,197.43; Western Manufacturing Co., Ltd., $24,503.80; Western Packing Co. of Canada, $95,616.50; Western Shirt and Overall Mfg. Co., $149,039.53; Western Steel Products Corporation, Ltd., $49,397.46; Geo. Weston Ltd., $28,903.05; Weston's Bread and Cake (Canada) Ltd., $103,666.48; Wheat City Dairy, $27,969.91; G. H. Wheaton, $54,764.99; George White & Son, $12,023.10; S. S. White Dental Mfg. Co., $136,498.43; Whyte Packing Co., Ltd., $89,416.67; W. Wight & Co., Ltd., $316,969.49; Wilco Products, $10,522.13; Robert C. Wilkins Co., $15,277.25; Wilkinson Co., Ltd., $15,114.97; Wilkinson-Kompass Ltd., $22,920.45; Will Corporation, $19,359.21; Willard Storage Battery Co. of Canada, $31,440.38; Willett Fruit Co., $39,868.49; A. R. Williams Machinery Co., $127,953.49; Williams Shoe Ltd., $403,325.38; Williams-Trow Knitting Co., $42,551.14; Williams and Wilson Ltd., $53,183.92; Willy's Overland Motors Inc., $665,029.12; Wilsil, Ltd., $532,872.71; K. R. Wilson, $12,818.13; Wilson Machinery and Supply Co., $13,614.86; Wilson Motor Bodies, $436,447.43; Winchester Repeating Arms, $107,845.61; J. W. Windsor & Co., Ltd., $10,120.37; Windsor Produce Co., $15,156.84; Windsor Trading Co., $10,899.77; City of Winnipeg, $32,312.80; Winnipeg Hydro-Electric, $25,877.89; Winnipeg Electric Co., $20,727.74; Winnipeg Paint and Glass Co., Ltd., $16,095.07; Winnipeg Supply and Fuel Co., $51,748.51; Winthrop Chemical Co., $14,994.57; M. Wintrob & Sons, Ltd., $116,459.19; Wolfe Cap Co., $16,458.15; Wonder Bakeries Ltd., $58,320.24; Wonderful Soap Co., Ltd., $40,780; Gar Wood Industries Ltd., $323,650.71; Wood, Alexander and James, Ltd., $291,578.73; G. H. Wood & Co., Ltd., $76,920.33; Woods Mfg. Co., Ltd., $958,682.40; Woodland Dairy Ltd., $14,373.83; Woodward Stores Ltd., $24,197.55; Workman Uniform Co., $3,574,008.73; Wright Fruit Co., Ltd., $92,433.31; Wright Industries, $22,621.94; Saul Wright Brush Co., Ltd., $10,668; Wright-way Laundry, $13,796.43; A. E. Wry-Standard, $144,096.18; John Wyeth & Bro. Canada Ltd., $248,109.37.

Yamaska Garments, Ltd., $53,300.08; Yarmouth Creamery Ltd., $11,445.32; Yarmouth Fruit Co., $19,356.24; Yarmouth Ice Cream and Dairy Co., Ltd., $39,259.20; York Knitting Mills Ltd., $475,957.38; York Trading Ltd., $36,422.06; Young Men's Christian Association, $12,423.38.

Zeman's Produce Co., $30,960.93; Zephyr Looms and Textiles, Ltd., $4,027,664.80.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Australia — Army	34 25	1,051 57	1,465 01	447 69
Belgium — Army	2,049 77	361,141 84	360,786 21	1,694 14
Czechoslovakia — Army	576 79	6,576 89	6,378 54	378 44
Fiji — Army		3,958 21	3,958 21	
France — Army	268 50	121,303 91	121,035 41	
Greece — Army		207 00	207 00	
India — Army	721 46	2,052 45	1,330 99	
Netherlands — Army	7,355 30	67,031 24	62,557 91	2,881 97
Newfoundland — Army	18,373 35	44,611 06	36,651 67	10,413 96
New Zealand — Army	3,368 58	162,486 73	160,891 13	1,772 98
Norway — Army	17,022 14	86,764 55	75,099 97	5,357 56
Poland — Army	3,092 79	40,400 57	38,732 83	1,425 05
South Africa — Army	2,822 84	87,763 92	82,168 43	(Cr.)2,772 65
United Kingdom — Army	2,424,002 02	13,749,966 24	15,014,140 74	3,688,176 52
United States — Army	2,255 29	10,224 94	11,086 22	3,116 57
Yugoslavia — Army		110 75	166 38	55 63
	$2,481,943 08	$ 14,745,651 87	$ 15,976,656 65	$3,712,947 86

COMMENTS

Disbursements are made on a recoverable basis for the United Kingdom and other allied Governments under authority of sec. 3, War Appropriation Act, 1942 and individual Orders in Council. These disbursements represent stores issued and other services rendered.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Military Welfare Hut — Camp Borden	540 35			540 35
B National Rifle Association	50 56	133 13	139 25	44 44
C Non-negotiable Relief Vouchers	1,148 00			1,148 00
D Relief Allowances—Suspense	7,905 10	3 83	3 83	7,905 10
E Unclaimed Cheques — Suspense — Army	6,837 20	14,298 40	103 31	21,032 29
F War Savings Certificates—Suspense — Army	14,970 00	1,647,464 50	1,633,571 50	28,863 00
	$ 31,451 21	$1,661,899 86	$1,633,817 89	$ 59,533 18

COMMENTS

B Entry fees at the rate of 4 cents per contestant of Cadet Corps interested in the Miniature Rifle Matches for Youth of the Empire are credited to this account. Entrance fees are accepted up to October 31st each year and are forwarded to the office of the High Commissioner for Canada, for transmission to the Secretary, National Rifle Association of Great Britain.

D The balance in this account represents the amount deposited by the Department of National Defence covering allowances due men who were in relief camps and left without collecting the amounts due them.

E All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

F Cheques representing deductions from pay for the purchase of War Savings Certificates are deposited as received. This account is debited with the monthly cheque issued in payment of the certificates purchased and with cheques representing refund to the subscribers of the balances of their discontinued War Savings Accounts. The closing balance represents incomplete subscriptions at that date.

[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Army—Deferred Pay Balances	5,950 009 00	5,165,899 76	$11,467 70	10,304,441 06
B Army Estates—Present War	8,843 47	83,503 52	75,012 37	17,334 62
C Canadian Internees Trust Account*	149 84	6,707 79	6,855 68	1 95
D Central Trust Fund (Army, Navy and Air Force Canteens)	213,619 11	243,579 38		457,198 49
E Military Estates No. 1	121,219 68	5,370 07	4,523 00	122,066 75
F Military Estates No. 2	192 17	9 61		201 78
G Royal Military College Cadets Trust Fund	7,410 62	2,963 71	10,374 33	
H United Kingdom Prisoners of War Trust Account*	2,741 04	1,204,605 69	1,207,217 85	128 88
	$6,304,184 93	$6,712,639 53	$2,115,450 93	$ 10,901,373 53

* Transferred from Contingent and Special Funds during 1942-43.

COMMENTS •

A Fifty per cent of the daily rate of pay is withheld from those soldiers stationed overseas who have not made assignments. From those whose assignments are less than fifty per cent, the difference between such assignments and fifty per cent of their pay is withheld. The deferments commence from the first of the month following the date of departure from Canada and are held in trust, to be paid to the soldiers upon discharge or upon appointment to commissioned rank. In exceptional circumstances on the recommendation of the Commanding Officer, authority may be given by the Minister permitting an advance of deferred pay, where the request arises out of a situation beyond the control of the soldier, such as illness of relatives, etc., or where a soldier is permitted to proceed to Canada on furlough at his own expense. Interest at 3 per cent per annum is allowed on deferred pay, calculated on minimum monthly balances semi-annually. Receipts represent transfers from the war allotment for Army Services, while disbursements are authorized releases of individual balances.

B Money found in effects of deceased Army personnel, balances of their pay and allowances, their bank balances when not exceeding $1,000 in Canada or $2,000 Overseas are credited to this account and distributed to the legal heirs through the Estates Branch, National Defence Headquarters.

C Moneys held in trust for Canadian Internees are credited to this account.

D Profits of canteens operated for the benefit of personnel of the armed forces are credited to this account. The main organizations contributing to this fund are the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army, and Knights of Columbus. By P.C. 7/3183 dated April 21, 1942, it was provided that the money be deposited and held in trust for the benefit and welfare of members and ex-members of the Forces and their dependents. Interest at the rate of two and one-half per cent per annum on the minimum monthly balances is credited semi-annually.

E This account pertains to the estates of all military personnel deceased during the War of 1914-18.

Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pension, as well as balance of pay and allowances, are placed to the credit of this account until heirs are located.

F This account, similar to Military Estates No. 1, is used only when heirs to the estate are minors. Interest is credited on deposits at the rate of 5 per cent simple interest per annum.

G This account was first set up in 1926. It consists of the amounts required by the regulations of the College to be deposited by the Cadets to cover the cost of their outfits on entering the College as well as an annual deposit to pay for the cost of supplies and articles furnished by the College on a repayment basis. No interest is allowed and balances are refundable.

Due to the necessity of utilizing the college training facilities for special officer and other military courses, the college closed to Gentlemen Cadets on June 20, 1942, for the duration of the war.

H Responsibility for the internment of prisoners of war interned in Canada was vested exclusively in the Department of National Defence by P.C. 10571 of November 19, 1942.

All money received for prisoners of war from the Swiss Consul General is credited to this account. Cheques are then issued to the Internment Camp Trust Accounts as requested by Directorate of Prisoners of War.

1942-43

PUBLIC ACCOUNTS

PART II

L

DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE
NAVAL SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	12,360 00	Ordinary	331,995 79
War	210,182,444 86	Special Receipts	4,303,879 17
	$210,194,804 86		$4,635,874 96

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	(Cr.) 4,000,470 76	[21] Contingent and Special Funds	(Dr.) 27,945 39
		[20] Trust Funds	6,470 51
	(Cr.) $4,000,470 76		(Dr.) $ 21,474 88

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page L-19.

REVENUES

Summary

	1942–43	1941–42
Ordinary Revenue—		
Privileges, Licences and Permits	10,654 91	282 27
Proceeds from Sales	79,922 63	9,025 92
Services and Service Fees	109,008 88	
Miscellaneous	132,409 37	22,500 56
Total Ordinary	331,995 79	31,808 75
Special Receipts—		
War Appropriation Acts	4,303,879 17	1,775,468 46
Grand Total	$4,635,874 96	$1,807,277 21

Details

Ordinary Revenue—		
Privileges, Licences and Permits		10,654 91
Proceeds from Sales:		
Sales of salvage material	68,565 38	
Sales of Government property, medals and ribbons, stores, etc.	11,357 25	
		79,922 63
Services and Service Fees:		
H.M.C.S. *Royal Roads* Naval College. Cadet fees	54,725 00	
Commission on telephones, landing and storage fees, rentals of stores and equipment	54,283 88	
		109,008 88
Miscellaneous:		
Militia Pension Act, 1901	45,749 02	
Damages to Government property, victualling and accommodation of personnel of allied navies	86,660 35	
		132,409 37
Total Ordinary		331,995 79
Special Receipts—		
War Appropriation Acts:		
Net credit—Naval Services, Equipment Division	4,221,751 84	
Previous Years' war expenditure	82,127 33	
		4,303,879 17
Grand Total		$4,635,874 96

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Continuing Statutory Provisions	12,360 00	12,360 00	12,000 00
Allotted from the War Appropriation	222,027,183 00	210,182,444 86	129,367,632 12
Total	$222,039,543 00	$210,194,804 86	$129,379,632 12

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
L–4	Stat.	Salary of Minister, Salaries Act, c. 182, R.S. and Department of National Defence Act, c. 136, R.S. as amended	10,000 00	10,000 00	
L–4	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931..	2,000 00	2,000 00	
L–4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	360 00	360 00	
		Total Ordinary....	12,360 00	12,360 00	
		WAR			
L–5		Naval Services.....218,042,605 00		209,257,326 32	8,785,278 68
L–8		Naval Services, Equipment Division.....	2,877,709 00		2,877,709 00
L–8		Sea Cadet Corps.....	222,422 00	109,602 63	112,819 37
L–9		Temporary Building, Cartier Square.....	884,447 00	815,515 91	68,931 09
		Total War.....222,027,183 00		210,182,444 86	11,844,738 14
		Grand Total.....$222,039,543 00		$210,194,804 86	$11,844,738 14

Salary of Minister, Salaries Act, c. 182, R.S. and Department of National Defence Act, c. 136, R.S., as amended.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931..$ 2,000 00

COMMENTS

Minister of National Defence, Naval Services—Hon. A. L. Macdonald.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. .....$ 360 00

WAR

War Expenditures to Close of Fiscal Year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Naval Services	209,257,326 32	82,127 33	435,129,824 00
Naval Services Equipment Division		4,221,751 84	(Cr.) 3,171,452 96
Sea Cadet Corps	109,602 63		109,602 63
Temporary Building, Cartier Square	815,515 91		853,246 61
	$210,182,444 86	$ 4,303,879 17	$432,921,220 28

NOTE.—The credit appearing in the above statement for Naval Services, Equipment Division represents the difference between the credits to Special Receipts—War Appropriation Acts in 1942-43 on this account and the net expenditures of $1,050,298.88 in the previous fiscal year. An explanation of the transactions which resulted in the credit will be found under the details of the pertinent War allotment in this section.

Allotment: Naval Services **218,042,605 00**

Expenditures **209,257,326 32**

Lapsed ..... **$ 8,785,278 68**

A distribution of expenditures follows:

A	Civil Salaries and Wages	4,135,398 15
B	Pay and Allowances	58,227,381 58
C	Travel and Transportation	3,769,659 16
D	Operating Expenses, Properties	910,957 48
E	Acquisition, Construction and Charter of Ships; Repairs and Upkeep of Ships	59,118,794 83
F	Purchase of, and Repairs to, Machinery and Buildings	1,502,578 03
G	Construction of, and Repairs to, Buildings; Purchase and Rental of Lands and Buildings	26,302,104 72
H	Stores and Supplies	53,738,875 45
I	Halifax Dockyard Cafeteria	3,865 76
J	Sundries	1,547,711 16
		$209,257,326 32

COMMENTS

A list of suppliers immediately precedes the Trust and Special Accounts at the end of this section. An outline of the various types of contracts utilized by the Department of Munitions and Supply in its purchasing transactions and in carrying out defence projects will be found in the section of this report pertaining to that Department.

A Salaries consist of (*a*) $4,239,594.14 for the Minister's office staff, for the Deputy Minister and his staff, employees at Naval Service Headquarters, dockyards, bases and depots, as well as those employees of the Radio Branch, Department of Transport, performing special part-time duties; (*b*) $62,924.30 in daily or hourly wages for casual labour employed

at dockyards and other establishments (exclusive of construction and repair work labour); less (c) a credit of $167,120.29 from overhead percentages added to the labour cost of work performed for other governments, private firms, persons and other departments. Civilian employees receiving salaries of $2,400 or over at March 31, 1943, are listed further on in this section.

B Total basic pay, extra pay and the various allowances to officers and ratings of the Royal Canadian Navy, including: the Royal Canadian Navy (permanent force); the Royal Canadian Naval Reserve (men of the Merchant Marine automatically called up for duty in time of war); the Royal Canadian Navy Volunteer Reserve; the Fishermen's Reserve, West Coast, (members of fishing crews enrolled for training and liable to call in times of emergency); Nursing Sisters (registered nurses at base hospitals). Rates of pay and details of the main allowances are set out below.

Daily Rates of Pay and Allowances: The following are the daily minimum and maximum rates of pay for Naval personnel. Length of service, qualifications and type of ship served in, have a bearing on rates of pay, except in those cases where one rate of pay only is shown.

Officers—Pay: Commodore, $17; Captain, $13.75-$18.75; Commander, $10-$14.25; Lieutenant Commander, $7.50-$9.50; Lieutenant, $6-$7.50; Commissioned Officer from Warrant Rank, $5.75-$6.75; Mate, $5.75; Sub-Lieutenant, $5.00; Probationary Sub-Lieutenant, $4.25; Warrant Officer, $4.75-$5.75; Midshipman, $2; Cadet, 25c-$1.50.

Ratings—Pay: Seaman, 50c-$3.25; Photographer, $2-$3.50; Signalman, 50c-$3.50; Telegraphist, 50c-$3.50; Coder, $1.25-$3.50; Sailmaker, $2.05-$3.50; Stoker, $1.35-$3.50; Mechanician, $3.05-$4.05; Engine Room, Electrical and Ordnance Artificer, 50c-$4.05; Shipwright, 50c-$4.05; Blacksmith, Plumber, Painter, Joiner, 50c-$3.60; Sick Berth Rating, $1.35-$3.45; Writer, 60c-$3.45; Victualling Rating, 60c-$3.45; Regulating Branch, $2.65-$3.55; Cook (S), $1.35-$3.45; Cook (O) and Steward, 50c-$3.45.

Nursing Service—Pay: Matron-in-Chief, $10-$10.50; Principal Matron, $7.75-$8.25; Matron, $6.50; Nursing Sister in Charge, $5.50; Nursing Sister, $4.25-$5; Dietitian, $4.25-$5; Physiotherapy aid, $4.25-$5; Technician, $4.25-$5; Home Sister, $4.25.

Women's Royal Canadian Naval Service—Pay: The substantive per diem pay of officers and ratings of the Women's Royal Canadian Navy Service is as follows: Chief Officer, $6.70; First Officer, $5.20; Second Officer, $4.35; Third Officer, $3.35; Probationary Third Officer, $2.85; Chief Wren, $2.10; Petty Officer Wren, $1.50; Leading Wren, $1.15; Wren, 95c; Probationary Wren, 90c.

Officers' Allowances: Marriage Allowances, $1-$2.80; Dependents' Allowances, 65c; Allowance in lieu of rations and quarters, 85c-$4.10; Command Money, 50c-$2.50; First Lieutenant's Allowance, 35c-60c; Navigating Allowance, 25c-$1.25; Specialist's Duties, 25c-60c; Secretarial, 25c-$2.25; Staff Pay, $1-$2.25; Charge Allowance, $1.

Ratings' Allowances: Marriage Allowance, 75c-$2.45; Dependents' Allowance, 65c; Allowance in lieu of quarters and rations, $1.10-$1.60; Allowance in lieu of quarters and rations in Newfoundland, $1.75; Non-substantive pay, 5c-60c.

Nursing Sisters' Allowances: Subsistence allowances of $1.70 a day may be paid to Nursing Sisters, all ranks.

Extra Pay: In addition to the above rates, extra pay, from 5c to 60c a day is granted to officers and ratings performing extra duties or incurring extra responsibilities not ordinarily applying to their particular ranks and also for service under difficult circumstances.

Non-substantive Pay: Paid to ratings who qualify in special subjects. Payment continues as long as they remain proficient in those subjects.

Marriage and Dependents' Allowances: Expenditure for these purposes totalled $8,469,464.01. Marriage allowance, at rates shown above, is issued to officers and ratings to assist them in providing and maintaining homes for their wives and children. In the case of an officer, it is not issued unless full assignment of the allowance is made. A rating is required to assign his allowance plus 15 days' pay for a wife or guardian, 5 days' pay for a motherless child, 10 days' pay for two motherless children, or 15 days' pay for three motherless children. Dependents' allowance is issued, at rates shown above, to assist in the maintenance of a dependent mother, father, brother, sister or separated wife. This allowance is awarded by the Dependents' Allowance Board and may be paid in respect of one dependent only. Assignment of the allowance must be made to the dependent,

together with fifteen days' pay each month in the case of a rating (five days' pay if marriage allowance has also been granted) or five days' pay of rank, exclusive of other allowances, in the case of an officer.

Allowances in Lieu of Quarters and Rations: An amount of $8,508,624.36 was paid to compensate officers and ratings for outside board and lodgings.

Uniform Allowances: To outfit themselves with uniforms, Officers and Warrant Officers and Cadets on promotion to Midshipman, Midshipman (E) or Paymaster Midshipman are paid cash allowances of $150, except Medical Officers of the Royal Canadian Navy (permanent force), who receive allowances of $300. Expenditures for this purpose totalled $334,017.75.

Clothing Gratuity (Kit Upkeep Allowances): Annual allowances are paid to ratings, on completion of one year's service, for the upkeep of kit at the following rates:

Chief Petty Officers and Confirmed Petty Officers	$60 00
Petty Officers and men dressed as seamen	40 00
Petty Officers not confirmed and men not dressed as seamen	56 00
Submarine Kit Allowance	7 00

Expenditures for this purpose totalled $948,637.83.

Rehabilitation Grants: Members of the Naval Forces of Canada who have served continuously on active service therein during the present war, for a period of not less than one hundred and eighty-three days, are entitled to, with certain exceptions, a rehabilitation grant equal to thirty days' pay plus marriage and/or dependents' allowance, upon discharge, retirement or ceasing to serve; the governing authority is P.C. 7521 of December 19, 1940, and amendments thereto. Expenditures for this purpose totalled $54,904.79.

Civilian Clothing on Discharge: Expenditure for the purpose of providing personnel with civilian clothing on discharge totalled $33,265.95.

C Transportation and travelling expenses of Naval personnel and civilian employees of the Department of National Defence, Naval Service. A list of civilian travelling expenses is shown further on in this section.

D Sundry expenses such as light, heat, power and water, maintenance of grounds, snow and garbage removal, cleaning of offices and other miscellaneous expenses incurred in the operation of dockyards, barracks, armament and supply depots, signal stations, bases and R.C.N.V.R. divisions.

E Acquisition and construction of vessels, $48,366,642.10; repair and upkeep of ships, $10,315,098.70; charter of vessels, $385,533.08; preparation of plans, $51,520.95.

F Repairs to buildings, $611,661.90; purchase of new machinery, $798,525.38; repairs to machinery, $92,390.75.

G Construction of buildings, $24,934,891.16; purchase of buildings, $1,157,884.62; rentals of lands and buildings, $209,328.94.

H This represents the net expenditure, including maintenance, in respect to such stores as: clothing, provisions, mess traps, first fitting outfit stores, special equipment, spare gear, medical stores, armament stores, fuel, printing and stationery, furniture, training and office equipment. A credit of $721,114.85 from overhead percentage added to the cost of material issued to, or used in work performed for other governments, private firms, persons and other departments, has been deducted in arriving at this amount.

I The Halifax Dockyard Cafeteria was opened in H.M.C. Dockyard, Halifax, N.S., in September, 1942, for the use of the hourly rate employees in the Dockyard under the authority of P.C. 8096 of September 9, 1942. It is operated on a non-profit self-supporting basis as a department of the Dockyard under the supervision of the Naval Officer in Charge.

J Expenditures include medical and dental expenses, $40,496.47; telephone, telegraph and cables, $560,722.06; postage, $46,889.69; tuition fees, $131,152.12; pilotage and canal tolls, $39,724.62; funeral expenses, $7,128.63; unemployment insurance stamps, $57,580.17; and payments to National Research Council, $267,358.36.

Allotment: Naval Services, Equipment Division	**2,877,709 00**
Expenditures	**nil**
Lapsed	**$2,877,709 00**

COMMENTS

The Equipment Division was established by P.C. 6094 dated October 29, 1940, under the direction of the Department of National Defence—Naval Services, for the purpose of procuring the production of the necessary component parts of anti-submarine equipment and of assembling these components into sets.

The sets were sold to the Royal Canadian Navy and to the Royal Navy on the basis of actual cost so far as it was possible to determine this cost, and for the period from October 29, 1940, to April 30, 1942, the selling prices were based on the amounts paid for components used in the assembling of the sets, plus an overhead charge of 20 per cent to cover pay and allowances, civil salaries and wages, rent, telephone and other operating expenses, provided for in the Naval Services allotment. This overhead charge of 20 per cent was discontinued on April 30, 1942, as the operations of the Equipment Division to that date showed a substantial credit balance, which, together with the additional credit anticipated as a result of the net total of downward adjustments of purchase prices of components resulting from Treasury cost audits of suppliers' accounts, was deemed adequate to cover all future overhead charges applicable to this project.

The production, assembly and installation of anti-submarine equipment being completely organized by July 10, 1942, authority was obtained to dissolve this Division after the completion of the programs which it had in hand at that date.

When this Division was set up in October, 1940, a revolving fund of $4,000,000 was authorized by P.C. 36/7723 of December 31, 1940, but was not established. Gross expenditures in 1941-42 were $4,448,794.83 and sales, which were credited to the allotment, amounting to $3,398,495.95, resulted in a net expenditure of $1,050,298.88. In the present fiscal year the gross expenditures were $5,365,946.54 and sales $9,587,698.38, resulting in a net credit of $4,221,751.84 which appears in the revenue section of this Department under Special Receipts—War Appropriation Acts. The above credit for 1942-43 does not take into account the value of equipment on hand at the beginning or the close of the fiscal year.

Allotment: Sea Cadet Corps	**222,422 00**
Expenditures	**109,602 63**
Lapsed	**$ 112,819 37**

A distribution of expenditures follows:

Pay and Allowances	15,825 70
Travel and Transportation	7,616 60
Camp Allowance and Expenses	34,649 68
Stores and Supplies	51,510 65
	$ 109,602 63

COMMENTS

This allotment is for the purpose of providing elementary naval training, uniforms, etc., to Sea Cadets (boys who have attained the age of twelve years but have not attained the age of nineteen years) for a period of not more than thirty days in each year.

Allotment: Temporary Building, Cartier Square, Ottawa	**884,447 00**
Expenditures	**815,515 91**
Lapsed	**$ 68,931 09**

COMMENTS

The construction of this building now occupied by Naval Service Headquarters, Ottawa, was authorized by P.C. 9477 of December 5, 1941, and was under the supervision of the Director of Works and Buildings, Department of National Defence, Air Services. Expenditures in the previous fiscal year were $37,730.70.

Payments, made by the National Defence, Air Services, were: Campbell Steel and Iron Works, Ltd., $8,662.14; Hill-Clarke-Francis Ltd., $755,250.82; Johnson Bros., Co., Ltd., $37,820.70; Volcano Limited, $3,282.25; and Federal District Commission, $10,500.

Salary Rates and Travelling Expenses

As of March 31, 1943, there were 3,621 civilian employees paid from the War allotments of this Department. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), annual local allowances, as well as travelling expenses (exclusive of transportation warrants) where the amount was in excess of $300.

	Salary rate	Local allowance	Travelling expenses
MacDonald, Hon. A. L., Minister			$ 500 00
Mills, W. G., Deputy Minister	$10,000 00		330 22
Odell, R. K., Asst. to the Deputy Minister	4,620 00		
Aish, G.	3,000 00		
Akin, H. B. (Aug. 16)	3,000 00		
*Alport, F.	3,720 00		659 52
*Ashbee, H.	2,400 00		
Balharrie, J. W.	3,300 00		
*Barbes, V.	3,120 00		
Barr, S. S.	2,700 00		
Bateman, F. J.	2,820 00	$ 180 00	
Beamish, G. H. O.	2,520 00		
*Beanlands, J. T.	2,400 00		
Beaton, G. E.	2,700 00		
Beattie, W. C.	3,420 00	180 00	
Beauchamp, O. J.	2,400 00		
Belanger, G.	3,420 00	480 00	
Belanger, L. (Feb. 1)	2,220 00	480 00	
Bentley, D. L.	4,080 00		
Bilterijst, J.	2,820 00	180 00	
Birrell, A. L.	4,000 00		
Bishop, W. J.	2,820 00	180 00	
Black, H. K.	3,600 00		557 91
Blankstein, C. N.	3,420 00	180 00	
Boulter, J. N. (Mar. 1)	2,220 00	480 00	
Braid, F. A.	2,220 00	480 00	
Brimacombe, L. (Oct. 16)	5,000 00		
Brisley, E. F. R.	3,000 00		
Britnell, C. B.	4,200 00		
Burgess, C.	4,200 00		
Cameron, D. C.	2,760 00		
Cantin, J. A. G. (Aug. 16)	2,400 00		749 92
Carpenter, N. A.	3,600 00		

	Salary rate	Local allowance	Travelling expenses
*Case, S. H.	2,520 00		
Chisholm, D. A.	3,300 00		
Chorlton, J. M	2,820 00	180 00	
Cole, W. B	3,720 00		
Collison, L. S.	2,820 00	180 00	
Connolly, J. J	5,000 00		
*Coulter, A. B.	3,000 00		
Crumb, R. W. (Nov. 14)	3,600 00		
Davey, R. E.	3,600 00		
Davey, W. S.	2,520 00		
Davidson, J.	2,040 00	360 00	
Delves, J. H.	2,520 00		
Diamond, D. D.	2,400 00		
Dick, J.	5,700 00		
Dineen, M. H.	5,100 00		1,656 20
Dodge, E. R.	3,000 00		
Down, A. H.	2,700 00		
Duff, D. C. V.	3,600 00		
Duncanson, C. G. F.	2,760 00	240 00	
Dunne, C. V.	4,200 00		
Dunsmore, J.	1,920 00	480 00	
Dunwoody, J. M. (Dec. 9)	6,000 00		1,121 20
*Edsell, W. H.	2,760 00		
Elder, A. J.	2,640 00	600 00	
Elliott, J. C.	2,820 00	180 00	
Fairbairn, J. M. R. (Oct. 1)	6,000 00		
Fairweather, J. R. (Aug. 1)	3,200 00		
Finnigan, W. B.	2,520 00		
Ford, P.	2,520 00		
Forrest, W. H.	2,220 00	480 00	
Foures, G. H.	3,600 00		
Fox, E. (Aug. 20)	3,900 00		
Francis, A. G.	2,700 00		
*Fraser, J. E.	2,760 00		827 95
Fraser, J. W.	2,400 00		
Fraser, W. L.	5,700 00		1,220 55
Freeborn, F. (June 27)	3,120 00	480 00	
Fry, C. H.	3,300 00		
Gardner, E. A.	4,000 00		
Garrett, W. J.	2,400 00		
Geddes, A.	2,400 00		
Gibbons, A. O.	2,700 00		
*Gilbert, E. V.	2,580 00		1,403 50
Gilhooly, W. J. (Nov. 16)	3,600 00		
Good, R. G.	3,000 00		
Goodman, C. E.	2,220 00	180 00	
Green, L. J.	3,600 00		
Hall, S. W.	4,000 00		540 25
Hargreaves, A. H.	3,600 00		
Harley, J. P.	2,760 00		
Harvison, C. W.	3,000 00		
Hawkins, T. E. (Nov. 5)	2,220 00	180 00	
Heffler, G. F.	2,400 00		
Henderson, C .A. (May 19)	4,200 00		
Hershfield, C.	3,600 00		
Hill, G. G.	2,400 00		
Hill, P. J.	2,700 00		
Hillion, J. P.	2,700 00		
Hodder, S.-M.	3,420 00	180 00	
Holland, R. D.	3,120 00		
Howard, H. C.	4,500 00		559 11

	Salary rate	Local allowance	Travelling expenses
Hunter, H. G. (July 3)	3,600 00		
Hutchison, F. S. (July 1)	2,220 00	180 00	
Hylands, W. J.	2,700 00		
Ilsley, I. (Feb. 1)	4,200 00	900 00	
Ince, G. H.	3,600 00		319 61
Innes, A. M.	3,600 00		
Irwin, F. H. M.	2,520 00	480 00	
Jepson, H.	2,700 00		
Johnston, F. C.	2,400 00		
Johnston, W. L.	3,500 00		
Johnston, M. B. M.	2,700 00		
Kaminker, B.	3,000 00		
Keenleyside, P. C. M. (Jan. 17)	3,600 00		
Keirstead, R. M.	3,000 00		
Kemp, J. O. (Sept. 1)	2,520 00	240 00	
King, R. O.	3,120 00	480 00	
Kosnar, V. G.	2,220 00	480 00	
*Landreville, A.	2,400 00		
Lash, S. D. (Sept. 1)	2,820 00	480 00	
Lasserre, F.	3,000 00		
LeBlanc, J. O.	3,840 00		
Leblanc, L.	3,420 00	180 00	
Lee, F.	4,200 00		
Leitch, H. F.	3,600 00		
Lindsay, J. D. B. (Sept. 1)	2,400 00		
Lindsay, P. W.	2,640 00	360 00	
Lintaman, W. H.	2,520 00		
Lockary, L. J. (Oct. 1)	3,600 00		
Lowe, D. M.	3,600 00		
Lyon, M. C.	2,400 00		
MacDonald, A. L.	3,600 00		
MacDonald, G. S. (Feb. 1)	3,600 00		
MacDonald Leo	2,460 00		330 02
MacDuff, A. S.	3,420 00	180 00	
MacKenzie, C. H.	2,400 00		888 54
Macklin, R. A. (Jan. 1)	2,700 00		399 71
MacLean, W. A. (Sept. 22)	2,520 00	480 00	
MacMillan, D. H.	2,520 00	480 00	
Manarey, A. V.	3,600 00		539 39
Manning, N.	3,420 00	180 00	
Marr, S. H.	3,000 00		
Marshall, G. J.	3,600 00		
Martin, H. T. J.	5,000 00		
Martineau, A.	2,820 00	180 00	
Mathieu, J. A. (Jan. 16)	2,700 00		
McColl, J. A.	3,300 00		581 21
McGrail, T. E. (July 25)	4,200 00		
McHaffie, F. W. (Nov. 22)	2,220 00	480 00	
*McLaurin, W.	2,520 00		764 60
McLeod, W. P.	1,920 00	480 00	
McPherson, A. J.	3,000 00		
McVey, J. A. (Oct. 25)	2,400 00		
McWatters, J. N. (June 1)	4,000 00		
Mercer, J.	3,000 00		
Middleton, J.	3,000 00		
Milbury, E. A.	2,520 00		
Millen, J. R. K.	4,000 00		
Miller, B. F.	3,900 00		
Mills, A. K.	4,000 00		
Mills, J. S.	3,000 00		
Mitchell, J. C.	5,000 00		

	Salary rate	Local allowance	Travelling expenses
Moase, P. E. L.	2,400 00		
Moffat, R. R.	5,400 00		315 22
Moffatt, A. R.	3,600 00		301 00
Moodie, E. W.	3,600 00		
More, B. J.	3,300 00		
Morgan, H. D. L.	2,640 00		
Morin, H. J.	3,300 00		
Moss, W.	2,400 00		
Mulcahy, R. R.	3,600 00		
Murray, G. F.	2,400 00		
Neville, E. J.	3,900 00		677 39
Norris-Evans, G.	3,000 00		
O'Brien, M.	3,120 00	420 00	
O'Brien, V. G.	2,760 00		
O'Connell, J. W.	2,520 00		
O'Gorman, P. J.	3,000 00		
Orrock, J. W. (June 1)	3,600 00		
Palmason, H. J. H.	6,000 00		951 05
Palmeter, H. S.	2,400 00		
Parrott, S. J.	3,120 00		
Parsons, A. M.	2,400 00		
Paterson, W. B.	2,820 00	480 00	
Payette, H. M.	3,960 00		1,157 54
*Pearson, R.	3,480 00		599 33
*Peckham, W. T.	2,520 00		
Pinder, W. R.	3,120 00		
*Pittman, D. G. L.	2,760 00		621 87
Poznanski, E. M.	2,220 00	480 00	
Priest, A. E.	3,000 00		
Rankin, G.	2,820 00	480 00	
Reay, S.	2,400 00		
Renton, G. A.	2,700 00		572 04
Richardson, L. N.	6,000 00		
Riddle, G. K.	3,300 00		
Riley, R. L.	3,120 00	480 00	
Robertson, H. D.	3,000 00		
Robinson, C. M. (Aug. 1)	2,820 00	180 00	
Roche, R. S.	4,200 00		483 37
Ross, J.	3,420 00	180 00	
Rougvie, J. N.	5,000 00		520 26
Rule, J. U.	2,700 00		
Russell, G. L.	3,420 00	180 00	
Russell, N.	3,300 00		
Ryan, E.	2,220 00	300 00	
Ryan, J. (July 16)	2,400 00		
Ryan, J. J.	2,400 00		
Rylance, J. H.	3,600 00		
Ryley, R.	2,520 00		
St. Laurent, W.	5,400 00		453 39
Sanders, L. J. (Feb. 1)	7,000 00		
Schenck, W. E.	2,400 00		
Schumacher, R. V.	3,120 00	480 00	
Scott, R. A.	2,400 00		
Scott, W. B. (July 23)	3,600 00		
Sharpe, W. L. E.	2,220 00	180 00	637 55
Shaw, C.	2,700 00		
Sheridan, L. B.	2,700 00		
Shields, T. C.	3,120 00	180 00	
Sipes, A. M. (Sept. 8)	2,220 00	180 00	
Smallhorn, E. R. (Mar. 1)	6,000 00		1,502 18
Smith, P. M.	3,300 00		

	Salary rate	Local allowance	Travelling expenses
*Snape, J. B.	2,700 00		
Sproule, W. C. (Aug. 1)	2,820 00	180 00	
Stacey, F. G.	2,520 00		
Stephen, E. J.	4,200 00		530 64
Stewart, D. R.	2,820 00	180 00	926 35
Stodart, J.	3,600 00		
Stratton, V. M.	3,120 00		
Streeter, H.	2,760 00		
Strike, L. N.	3,720 00		826 50
Taylor, A. H.	3,000 00		
Taylor, A. N.	3,720 00		
Taylor, F.	3,600 00		
*Taylor, L. B.	2,580 00		
Telfer, D.	2,400 00		
Thatcher, J. A.	3,300 00		
Thorne, H.	3,600 00		
Thorneycroft, J.	2,400 00		
Thornton, R.	3,300 00		
Thorpe, A. T. (Dec. 1)	2,750 00		
Townshend, H. O.	3,000 00		
Tracy, A. H.	2,520 00		
Tracy-Gould, A. V.	2,220 00	180 00	
Tucker, G.	3,500 00		396 81
Van Dyk, F. H.	3,120 00	480 00	
Vant, W. F.	1,920 00	480 00	
Verner, W. J. (July 23)	2,820 00	180 00	
Wade, F. G.	2,520 00		
Wadley, E.	3,000 00		
Watson, A. E. (Nov. 1)	3,300 00		
Weatherston, D. S.	3,000 00		
Weller, R. W. (Oct. 25)	2,820 00	480 00	
White, G. A.	3,000 00		
White, G. A.	3,000 00		
Whitson, D. D.	3,780 00		
Wilson, H. A.	5,000 00		378 91
Wood, C.	2,700 00		
Woolfson, J. M.	3,000 00		
Young, A. A.	6,000 00		3,291 97
Young, C. H.	3,000 00		

* These employees received war duties supplements (see list).

The following were paid at daily rates: A. T. Cooper, $10.35; V. H. Delaney, $10.35; B. R. Jackman, $11.10; N. F. Longworth, $10.10; D. A. MacLean, $7; S. A. Marshall, $7; C. J. Reardon, $7; W. R. S. Virgo, $12.10; F. A. Wood, $10.35; G. A. Young, $10.35.

The following were paid at monthly rates: E. L. Bedard, $368.87 per month, plus $125 living allowance (returned to Imperial Oil Ltd., effective August 8, 1942). W. F. Fairlie, $254.82.

Seventy employees were receiving annual war duties supplements on March 31, as follows: J. Addison, $180; F. Alport, $900; H. Ashbee, $1,440; V. A. C. Barbes, $480; K. T. Bastedo, $540; J. T. Beanlands, $720; O. Beecher, $360; I. M. Bennett, $480; W. D. Beswick, $240; J. L. Bland, $1,080; F. G. Bowditch, $180; J. J. Breen, $540; T. R. Brien, $1,140; A. V. Browne, $240; P. J. Brule, $540; E. S. Campbell, $300; J. W. Carney, $1,080; S. H. Case, $360; T. M. Cassidy, $540; E. Cornblatt, $300; A. B. Coulter, $2,000; H. Donnelly, $840; F. Doyle, $420; W. H. Edsell, $1,380; H. A. Evans, $240; H. Fairbairn, $300; R. P. Field, $300; J. E. Fraser, $1,080; E. V. Gilbert, $720; W. R. Grant, $1,020; B. C. M. Green, $480; E. T. Groves, $300; C. F. Houlihan, $240; E. Hynes, $180; T. J. Jennings, $120; A. Landreville, $600; J. B. Legault, $240; G. F. Lovett, $840; P. H. MacGowan, $720; W. MacLaurin, $180; H. N. MacNamara, $1,100; J. A. MacNamara, $180; A. A. Matthews, $180; J. E. McGregor, $660; S. L. McNeil, $300; A. L. Merriam, $420; J. D. Milne, $540; W. F. Noonan, $1,080; R. S. Nysater, $240; A. Parisien, $240; J. W. F. Patry, $240; R. Pearson, $780; W. T. Peckham, $480; D. G. L. Pittman, $1,240; G. Province, $180; W. E. Purchase,

$180; W. D. Sawler, $300; E. M. Sheppard, $300; V. A. Simmons, $120; J. R. Smith, $420; J. B. Snape, $600; L. B. Taylor, $420; H. W. Thomas, $420; S. Thompson, $600; M. Tuckman, $180; E. M. Webb, $120; J. Williams, $660; B. J. Witt, $120; S. J. Yoerger, $900; S. D. Zinck, $1,020.

The following employees, whose salary rates were under $2,400 were paid travelling expenses, exclusive of transportation warrants, in excess of $300: F. Ashworth, $971.76; F. Barber, $364; A. C. Borland, $1,289.34; T. Brennan, $993.58; D. A. Campbell, $547.98; C. F. Connor, $688.04; A. T. Cooper, $347.65; R. Dalgleish, $790.51; S. C. De La Ronde, $308.39; A. C. Faulkner, $877.40; M. E. Goodwin, $310; A. H. Grant, $1,506.05; J. Horne, $375.40; K. Howard, $452.50; Borden Kaiser, $383.55; J. E. Lavack, $577.66; R. E. Lock, $512.55; W. S. Marsden, $2,370.05; M. E. McDonald, $761.81; J. McPhail, $694.66; J. A. Midgley, $1,606.49; E. Pardy, $347.91; M. Rasmussen, $359.98; P. A. Rayner, $1,393.72; C. V. Rogers, $1,012.18; H. L. Schnare, $926.90; A. E. Scott, $509.30; D. Simonoff, $573.17; J. E. Smith, $591.40; N. Sorge, $812; J. Taylor, $1,047.25; Lorne C. Thompson, $2,797; L. Thorlakson, $400.70; J. H. Vincent, $953.32; W. R. S. Virgo, $498.38; W. B. Wall, $953.67; D. W. Warden, $389.59; Leeson Whitley, $539.34; W. S. Wilkinson, $599.42.

List of Suppliers

Amounts totalling $10,000 or over paid to contractors and suppliers and charged to Naval Service allotments were:—

Acadia Construction Co., Ltd., $1,134,400.22; Acadia Gas Engines, $10,421.32; Acme Office Supplies Ltd., $21,466; Acton Rubber Co., $37,849.44; Aga Heat Canada Ltd., $60,046.07; Aird and Son Ltd., $34,497.45; Albert and McCaffery Ltd., $17,986.72; Alberta University, $28,440; Alcoa Steamship Co., $14,584.12; Lester F. Alexander Co., $149,850; Algoma Steel Corporation Ltd., $16,857.53; American Can Co., Ltd., $17,152.30; American Gem and Pearl Co., $179,984.99; American Ordnance Corporation, $89,974.80; Anaconda American Brass Ltd., $72,963.63; Anchor Packing Co., Ltd., $16,494.52; Andrews and George of Vancouver, $13,948.90; Anglin, Norcross Ltd., $3,832,128.06; Anglo Canadian Pulp and Paper Mill, $523,916.80; Anglo Canadian Wire Rope Co., $125,096.85; Archibald Coal Co., Ltd., $108,910.50; Armour Clothing Mfg. Co., $40,700.65; Associated Screen News Ltd., $17,321.11; Atlantic Acadia Sugar Sales Co., $29,197.99; Atlantic Boiler Chipper and Scaler, $41,125; Atlantic Construction Co., $406,128.62; Atlas Asbestos Co., $18,405.24; Atlas Steels Ltd., $37,610.44; Austen Bros. Ltd., $39,986.61; Automatic Electric Sales, $22,718.54; Automatic Sprinkler of Canada Ltd., $12,525; Ayre and Sons Ltd., $10,404.27.

Babcock-Wilcox and Goldie-McCulloch, $120,574.58; C. B. Backer & Co., Ltd., $44,392.97; Bathurst Power and Paper Co., $11,081.27; Bay Store, $16,432.87; Beacon Dredging Co., Ltd., $13,055.05; A. M. Bell & Co., $16,984.92; C. R. Bell Ltd., $18,559.66; Bell Telephone Co. of Canada, $100,017.91; Bennett and White Construction Co., $117,693.48; Bennett and White of Edmonton Ltd., $29,457.37; A. C. Benson Shipyard, $135,227.84; Bepco Canada Ltd., $43,797.48; John Bertram and Sons Co., $14,009.71; Bickle-Seagrave Ltd., $27,702.71; Biltmore Shirt Co., Ltd., $11,177.64; B. A. Blakeney Ltd., $78,412.86; Boeckh Co., Ltd., $22,707.90; Boland Bros. Ltd., $17,799.16; Bolter Bros., $39,546.71; Borden Co., Ltd., $14,388.03; Boston Insulated Wire and Cable, $10,189.16; Bourke and Mabee, $10,721; Boutilier Ltd., $15,618.02; Bowring Bros., $24,445.43; Brandram-Henderson Ltd., $75,333.47; I. L. Brenton, $11,410.02; British American Oil Co., $39,470.63; British American Paint Co., $13,898.64; British Columbia Electric Railway Co., Ltd., $62,204.62; British Columbia Equipment Co., $13,826.16; British Columbia Fuel, $13,002.66; British Columbia Marine Engineers and Shipbuilders, $147,150.80; British Columbia Plywoods Ltd., $15,683.89; British Columbia Sugar Refining Co., $24,824; British Columbia Telephone Co., $29,008.88; British Purchasing Commission, $268,072.89; British Ropes Canadian Factory Ltd., $165,779.34; British Rubber Co. of Canada Ltd., $12,572.06; Brookfield Construction Co., $470,767.96; B. W. Brown and Son, $19,206.83; Bryant and MacDonald Ltd., $12,106; F. L. Buchanan Ltd., $12,898.74; Buffwell Engineering and Machine Co., $26,504.71; Cecil Burgess, $21,695.60; Burns & Co., Ltd., $170,271.32; Burns Fisheries Ltd., $11,659.68; Burnycats, British Columbia Ltd., $14,000.79; Burrard Dry Dock Ltd., $1,242,782.91; Butler Stamping and Machine, $132,922.80; B.V.D. Co., Ltd., $11,038.02.

Cable and Wireless Ltd., $42,303.47; Cameron Lumber Co., $36,782.36; Gordon Campbell, $157,214.54; M. R. Campbell Ltd., $23,646.25; Canada Barrels and Kegs Ltd., $12,483.21; Canada Chain and Forge Co., $13,420.35; Canada Comforter Co., $87,649.25; Canada Cycle

and Motor Co., Ltd., $35,640.67; Canada Firebrick Co., Ltd., $20,797.98; Canada Foundries and Forgings Ltd., $26,240.42; Canada Machinery Corporation, $41,218.70; Canada Metal Co., Ltd., $24,654.62; Canada Packers Ltd., $1,658,949.60; Canada Paint Co., Ltd., $18,432.42; Canada Varnish Co., $50,537.37; Canada Western Cordage Co., $54,752.80; Canada Wire and Cable Co., $669,303.94; Canadian Blower and Forge Co., $80,982.45; Canadian Bridge Co., Ltd., $133,692.54; Canadian Bridge and Dock Co., $54,550.80; Canadian Buttons Ltd., $10,316.98; Canadian Canners Ltd., $75,803.25; Canadian Canners Western, $102,627.38; Canadian Car and Foundry Co., $68,419.36; Canadian Dredge and Dock Co., Ltd., $301,259.53; Canadian Fairbanks-Morse Co., $265,242.28; Canadian Fire Hose Co., Ltd., $28,217.07; Canadian General Electric Co., $294,134.54; Canadian Hosiery Manufacturing Co., $12,638.25; Canadian Industries Ltd., $67,449.36; Canadian Ingersoll-Rand Co., $79,096.75; Canadian John Wood Manufacturing Co., $160,251.03; Canadian Kodak Co., Ltd., $22,505.50; Canadian Laco Lamps Ltd., $18,091.11; Canadian Linseed Oil Mills, $20,639.13; Canadian Liquid Air Co., Ltd., $23,748.88; Canadian Locomotive Works, $636,583.66; Canadian Marconi Co., $775,874.91; Canadian National Carbon Co., $37,718.76; Canadian National Railways, $3,047,599.86; Canadian National Steamships, $120,955.10; Canadian National Telegraphs, $186,916.58; Canadian Oil Co., Ltd., $21,033.13; Canadian Pacific Express Co., $24,652; Canadian Pacific Railway Co., $2,238,131.20; Canadian Pacific Telegraphs, $22,561.79; Canadian Porcelain Co., Ltd., $20,875.06; Canadian Power and Boat Co., $56,350.81; Canadian Shirt and Overall Co., $47,602.53; Canadian Telephones and Supplies, Ltd., $80,083.56; Canadian Tube and Steel Products, $50,498.39; Canadian Vickers Ltd., $2,327,958.89; Canadian Western Lumber Co., $19,771.76; Canadian Westinghouse Co., $63,181.70; Canots Cadorette, $26,595.72; Cansfield Electrical Works Ltd., $17,874.19; E. G. M. Cape & Co., $5,309,401.10; Carnation Co., $15,049.84; Caroni Ltd., Trinidad, $11,089.41; Carrier and Goulet Regd., $47,477.80; Hugh Carson Co., Ltd., $52,382.68; E. B. Carter, $18,234.87; Cashin & Co., Ltd., $28,327.59; Cassidys Ltd., $23,051.01; Central Bridge Co., Ltd., $798,699.14; Chadwick-Carroll Brass and Fixtures Ltd., $33,373.21; Chantier Maritime de St. Laurent, $105,432.55; Chappells, $10,138; E. J. Chartier, $17,714.70; Chemicals Ltd., $18,307.30; Chrysler Corporation of Canada Ltd., $122,896.01; Clark Tractractor, $13,133.40; Clayton and Sons Ltd., $425,230.90; Geo. W. Clements, $17,785.96; Cleveland Diesel Engine, $23,345.04; Cluett Peabody & Co., Canada, Ltd., $18,810.58; Coca Cola Co., Ltd., $39,197.63; Codarck Associates Inc., U.S.A., $52,349.35; Coleman Lamp and Stove Co., Ltd., $25,618.64; Wm. Collings and Sons Ltd., $28,278.23; Collingwood Shipyards Ltd., $1,201,525.09; Colonial Weaving Co., Ltd., $11,365.71; R. B. Colwell Ltd., $74,041.04; Commodity Prices Stabilization Corporation, $43,348.86; M. A. Condon and Son, $452,727.36; Consolidated Engines and Machinery Co., $17,583.25; Consolidated Mining and Smelting Co., Ltd., $66,075.81; Coppley Noyes and Randall Ltd., $412,595.37; Cordage Distributors, $234,478.41; Corman Engineering Co., Ltd., $123,381.76; Cornell Dubilier Electric Corporation, $28,683.65; Cornwall Pants and Prince Clothing Co., $170,642.76; J. A. and M. Cote Ltd., $166,312.96; Coulter Copper and Brass Co., Ltd., $12,977.26; Cowan & Co. of Galt Ltd., $18,130.69; Harold P. Cowan Importer Ltd., $27,590.39; W. F. Craig Machines Ltd., $34,739.29; G. A. Crain and Sons, $92,970; Crandall Dry Dock Engineering, $16,968.52; Crane Ltd., $93,818.57; J. F. Creaser Co., Ltd., $13,801.40; Creighton and Smith Motors, $122,702.65; Geo. W. Crothers Ltd., $24,494.66; Crouse Hinds of Canada Ltd. $57,460.18; Crowe-Foulds Building Co., $14,804.51; Crowley Jacobs Manufacturing Co., $170,819.47; Crown Diamond Paint Co., Ltd., $15,478.76; Crown Pants Co., $70,400; Crude Oil Engines and Engineering Co., Ltd., $11,199.61; Cummins Engines of Eastern Canada, $28,605.72; S. Cunard Co., Ltd., $24,467.67.

Darling Bros. Ltd., $17,281.50; Dart Union Co., Ltd., $13,918.37; Dartmouth Lumber Co., $10,312.70; Davie Bros., $13,423.10; Geo. T. Davie and Sons Ltd., $1,284,586.19; Davie Shipbuilding and Repair Co., $1,195,057.28; Davis and Fraser, $58,534.77; Delamere and Williams Ltd., $14,904.09; Derrett Ltd., $18,590.76; A. Deslauriers et Fils Ltd., $33,610.97; Devoe Electric Switch Co., $14,896; Diamond Construction, $109,760.80; Dominion Bridge Co., $460,376.70; Dominion Brush Manufacturing Co., $10,322.85; Dominion Chain Co., Ltd., $129,116.39; Dominion Coal Co., $36,945.39; Dominion Construction Co., $8,571,681.91; Dominion Crest Co., $10,708; Dominion Electric Co., $15,532.85; Dominion Engineering Co., $556,037.78; Dominion Engineering Works Ltd., $31,732.78; Dominion Fabrics Ltd., $50,847.01; Dominion Garment Co., Ltd., $73,249.95; Dominion Hoist and Shovel Co., Ltd., $119,975.78; Dominion Oilcloth and Linoleum Ltd., $25,874.38; Dominion Rubber Co., $101,310.03; Dominion Steel and Coal Corporation Ltd., $123,565.43; Dominion Textile Co., $59,111.62; Dominion Twist Drill Ltd., $12,387.19; Dominion Wire Rope and Cable Co., $62,400.16; Donahue Corporation, $16,060.36; Donald Ropes and Wire Cloth Co., $35,222.04; Doon Twines Ltd., $46,771.39; Doran Construction Co., Ltd., $147,525.43; Dover Shipping Co., $23,180; Drummond McCall & Co., $77,349.89; Duke Boats, $25,976.63; Dunlop Tire and Rubber Goods Co., Ltd., $42,455.07.

Eagle Shoe Co., $123,756.76; Eastern Canada Coastal Steamships, $56,958.08; Eastern Light and Power Co., Ltd., $26,371.22; Eaton Knitting Co., Ltd., $16,470.98; T. Eaton Co., Ltd., $692,982.13; E. B. Eddy & Co., $40,273.60; Edwards Co. of Canada Ltd., $34,963.09; Electrolier Manufacturing Co., $87,741.13; Empire Brass Manufacturing, $99,241.79; Enamel and Heating Products, $11,005.79; Enterprise Contracting Co., $35,041.61; T. H. Estabrooks Co., Ltd., $119,507.31; Evans Coleman and Johnson Bros. Ltd., $11,409.20; Exide Batteries Canada Ltd., $52,404.99.

C. P. Fabien Ltee., $46,512.03; Fairview Crushed Stone Co., $116,589.85; Farmers Ltd., $19,073.22; Federal Typewriter Co., $14,151.95; Federal Wire and Cable Co., $32,692.50; S. A. Felton and Sons Co., $42,193.78; Fergusson Atlantic Underwear Co., $61,977.39; Ferranti Electric Ltd., $82,533.28; Alexander Fleck Ltd., $105,834; Fleck Bros. Ltd., $20,075.12; Fog Nozzle Canada Ltd., $16,011.56; Forbes Bros., $20,457.56; Ford Motor Co. of Canada Ltd., $64,710.17; John Forsyth Ltd., $65,580.58; Foundation Maritime Ltd., $1,268,622.97; Frigidaire Products of Canada, $10,466.74; Fruehauf Trailer Co. of Canada, $11,421; Fundy Construction Co., $455,260.69; Furness Withy & Co., Ltd., $119,441.86.

Gainers Ltd., $26,558.87; Garlock Packing Co., $20,874.27; Gault Bros. Ltd., $197,295; Gauthier and Julien, $78,595; General Coal Co., $25,571.57; General Dry Batteries Canada Ltd., $16,875.03; General Motors Products Canada, $310,113.56; General Steel Wares Ltd., $305,435.92; General Supply Co. Canada, $13,118.13; Gilson Manufacturing Co., $23,809.38; Glove Bedding Co., $24,089.35; Gold Medal Furniture Manufacturing Co., $15,835.60; Goldsmiths Co. of Canada, $17,996.74; B. F. Goodrich Rubber Co. Canada, $25,290.83; Goodyear Tire and Rubber Co. of Canada, $34,545.26; Gordon and Belyea Ltd., $22,038.93; Gordon Boat Works, $25,524.04; T. C. Gorman Ltd., $240,872.05; Gourock Ropes and Canvas Ltd., $69,502.08; Grand Mere Knitting Co., $16,669.70; Grand Trunk Pacific Development Co., $223,234.92; Stanley A. Grant, $14,478.16; Gray-Bonney Tool Co., $25,228.78; Great Western Garment Co., $31,228; Greavette Boats Ltd., $251,334.96; B. Greening Wire Co., Ltd., $126,471.40; Grew Boats Ltd., $285,153.92; Grinnel Co. Canada Ltd., $54,773.93; Grover Mills Ltd., $33,367.89; M. H. N. Gruner Co., $26,316.80; Guild of all Arts, $17,115.20; Guilfords Ltd., $16,440.16; Gunite and Waterproofing Ltd., $146,822.88; Gutta Percha and Rubber, Ltd., $67,572.07.

Hafer Machine Co., Ltd., $13,438.87; Hahn Brass Co., $20,790.52; Haliburton and White Ltd., $83,210.71; Halifax-Bermuda Cable Co., $46,627.30; City of Halifax, $44,781.44; Halifax Transfer Co., Ltd., $94,704.81; Hall & Co., Ltd., $45,675.49; Hall Construction Co., Ltd., $139,732.83; Richard Hall and Sons, $548,565.57; Hall, Scott Motor Car Co., $87,471.13; Hamilton Bridge Co., $16,750; Hammant Steel Car and Engineering Works, $13,121.91; Harley-Kay Ltd., $62,101.34; Harrison & Co., $12,290.51; A. Harvey & Co., $184,774.58; Harvey & Co., $116,047.86; Hayes Steel Products Ltd., $12,738.50; Heaps Engineering Co., Ltd., $71,038.70; Heintz Manufacturing Co., Ltd., $49,950; Geo. Henry, $10,942.38; Hercules Manufacturing Co., Ltd., $35,821.59; F. S. B. Heward Co., Ltd., $15,094.04; Hickman Tye Hardware Co., Ltd., $13,328.70; Hillis and Son Ltd., $18,000; John J. Hines & Co., $17,470.28; Hobart Manufacturing Co., Ltd., $15,012.67; Holden Co., Ltd., $112,893.50; S. S. Holden Ltd., $126,899.70; Home Laundry, $28,601.36; Home Oil Distributors Ltd., $22,987.20; Horton Steel Works Ltd., $246,202.39; Horwood Lumber Co., $43,932.60; Hose McCann Telephone Co., Incorporated, $19,646.73; Howards Ltd., $36,824.60; Hudson's Bay Co., $18,708.30; Hunter-Boats, $216,578.30; Wm. Hyman and Sons Ltd., $55,513.14.

Imperial Oil Ltd., $8,982,324.07; Independent Electric Ltd., $12,413.55; John Inglis Co., Ltd., $2,809,691.68; Instruments Ltd., $12,425.43; International Business Machines, $12,344.07; International Harvester Co. of Canada, $35,576.06; International Paints Canada Ltd., $11,635.97; International Silver Co. of Canada, $30,018.03; International Varnish Co., $11,635.97; Irving Oil Ltd., $50,279.11; R. Grandy Irwin, $19,379.18.

Jackson, Cochrane Ltd., $16,787.14; James Bros. Ltd., $209,202.35; A. Janin and Co., Ltd., $239,836.61; Jenkins Bros. Ltd., $14,470.80; F. Jeune Bros. Ltd., $133,362.43; Job Bros. & Co., $13,872.53; Joliette Steel Ltd., $61,812.14; Jones-Schofield-Hatheway Ltd., $20,528.90; Jones Tent and Awning, $59,564.62.

Kaufman Rubber Co., Ltd., $49,950.76; James R. Kearney Corporation of Canada, $13,159.70; Keatings Sons & Co., $67,779.39; Kelly, Douglas & Co., Ltd., $59,969.28; Kelvin, Bottomley and Baird Ltd., $26,926.04; Kelvinator of Canada Ltd., $71,149.76; Wm. Kennedy and Sons Ltd., $70,038.83; James N. Kenney, $117,592.20; Kenwood Mills Ltd., $292,245; Kermath Manufacturing Co., Ltd., $118,046.55; Keyes Construction, $16,482.60; Mrs. Rosina M. Killam, $17,500; University of King's College, $30,000; Kingston Shipbuilding Co., $375,284.98; Kirk Coal Co., Ltd., $15,701.83; Knitters Ltd., $99,980.79; Knott and Jones Ltd., $70,356.40; W. A. Kribs Co., Ltd., $19,735.09.

F. X. Lachance, $29,928.94; La France Fire Engine and Foamite Ltd., $59,950.59; Laiterie Yamaska, $11,653.10; Lakeway Lines Ltd., $65,103.40; Lambert, German and Milne, $29,067.45; Langmuir Paint Co., Ltd., $25,891.73; Laurentian Dairy Products, $14,165.25; Leblanc Shipbuilding Co., $255,778.25; John Leckie Ltd., $85,332.14; Lemon, Gonnason Co., $13,762.63; Lever Bros. Ltd., $22,570.22; Libby, McNeill and Libby of Canada Ltd., $60,088.25; Harold N. Lightfoot & Co., $32,133.67; Joseph A. Likely, $10,507.54; Lincoln Electric Co. of Canada Ltd., $13,014.38; Edward Lipsett Ltd., $19,407.61; Thos. J. Lipton Co., Ltd., $17,250; London and Western Trusts, $85,372.95; Lunenburg Foundry Garage Co., $390,113.31; Luney Bros. Ltd., $239,549.66.

Kenneth Macalpine and Son, $12,166.35; Mac-Craft Corporation Ltd., $363,008.86; MacDonalds Consolidated Ltd., $27,069.21; MacFarlane-Lefaivre Ltd., $43,342.91; T. A. MacNab Co., Ltd., $10,057.81; Magnet Electric Co., $42,675.28; W. H. Malkin & Co., Ltd., $18,710.52; Mammy's Bakery, $65,521.13; Manning Equipment Ltd., $69,579.92; Marelco Ltd., $37,689.57; Marine Industries Ltd., $1,552,887.64; Maritime Accessories Ltd., $57,239.44; Maritime National Fish Ltd., $25,963.40; Maritime Steel and Foundries Ltd., $10,258.37; Maritime Telegraph and Telephone, $68,559.66; Maritime Towing and Salvage, $20,041.14; Mark Manufacturing Corporation, $10,213.11; Marshall-Wells Co., Ltd., $21,213.57; Martin-Moore Ltd., $12,219.21; Martin-Senour Co., Ltd., $48,564.05; S. G. Mason, $64,071.77; Masons Ltd., $10,928.63; T. Matte Regd., $19,076; E. J. Maxwell Ltd., $43,290.73; A. C. McAloney, $14,279.44; T. McAvity and Sons Ltd., $10,818.93; McCall & Co., $25,385; McColl-Frontenac Oil Co., Ltd., $48,087.62; McCulloch and Hogan, $23,534.62; James McDonald Co., $26,031.52; McGarvin Bakeries Ltd., $38,734.38; McKenzie Barge and Derrick Co., $64,456.56; McKinnon Columbus Chain Ltd., $60,980.94; J. S. McLennan Estate, $22,500; McLennan, McFeely and Prior, $26,563.34; M. H. McManus Ltd., $216,792.08; Meakins and Sons Ltd., $47,152.49; John Meed and Sons, $46,806.35; Mercury Mills Ltd., $128,079.21; Mersey Paper Co., Ltd., $602,929.23; Metal Industries Ltd., $36,814.11; Metal Reserve Co., $117,578.35; Metal Stampings, $29,699.86; Midland Boat Works, $195,786.72; Midland Shipyards Ltd., $705,257.54; Mine Safety Appliances Co. Canada, $19,377.36; Miner Rubber Co., Ltd., $26,464.77; Minett-Shields Ltd., $296,879.59; Mis-Can-Ada Manufacturing Co., Ltd., $11,077.74; Mitchell, Robert Co., Ltd., $21,429.35; W. and A. Moir Ltd., $14,159.60; Moirs Ltd., $15,082.61; C. O. Monat Co., Ltd., $12,702; Montreal Cotton and Wool Waste Co., $26,813.09; Montreal Cottons Ltd. and Dominion Textile, $15,448.54; Montreal Dry Docks Ltd., $122,759.96; Montreal Shipping Co., Ltd., $24,487.93; Benjamin Moore & Co., Ltd., $12,804.09; Moore-Whittington Lumber Co., $17,088.24; Morris Clothes Co., Ltd., $20,575.78; Herbert Morris, Crane and Hoist, $43,277.85; Jas. Morrison Brass Manufacturing Co., $41,441.16; Morrow Screw and Nut Co., $36,331.17; E. P. Morse Estate, $26,000; J. E. Morse & Co., $33,913.40; Morton Engineering and Dry Dock Co., $3,707,433.67; Mumford, Medland Ltd., $16,359.87; John Munro Ltd., $34,922.04; J. and M. Murphy Ltd., $11,241.14; Murphy Paint Co., Ltd., $15,913.36; Mussens Ltd., $27,866.54.

National Cash Register Co. of Canada Ltd., $78,301.25; National Electric Manufacturing Co., $21,221.30; National Electrical Refrigerators, $103,918; National Grocers Co., $12,718.53; National Steel Car Corporation, $20,793.83; Neon Products Ltd., $75,000; New Castle Shipbuilding Co., Ltd., $160,000; Newfoundland Butter Co., Ltd., $13,172.92; Newfoundland Canada Steamships Ltd., $23,951.51; Newfoundland Light and Power Co., $32,827.50; Newfoundland Railway, $123,666.06; New Method Laundries, Ltd., $17,302.19; Nicholson File Co., $12,445.17; Nickerson and Crease Ltd., $24,802.74; Charles Niedner Sons Ltd., $44,249.84; Norse Boat and Ski Co., $22,791.85; North Sydney Marine Railway Co., $12,822.73; North Van Shiprepairs, Ltd., $164,685.49; Northern Electric Co., $843,998.82; Northern Shirt Co., $27,864.27; Northern Tool and Gauge, $251,491.27; Nova Scotia Light and Power Co., $489,868.97; Province of Nova Scotia, $83,875.54.

J. A. O'Brien, $29,338.04; Office Specialty Manufacturing Co., $22,724.72; Old Sydney Collieries, $29,902.30; A. T. O'Leary & Co., $134,479.87; Ontario Hughes Owens Co., $923,374.97; Ontario Silknit Ltd., $34,541.95; Ottawa Typewriter Co., $38,000.65.

Pacific Lime Co., Ltd., $26,056.90; Pacific Meat Co., Ltd., $34,654.66; Pacific Salvage Co., $11,106.40; Page Hersey Export Co., $19,724.26; Page Hersey Tubes Ltd., $136,767.35; Palm Dairies Ltd., $42,318.93; Palmer and Williams Co., $81,653.61; Parkhill Bedding Co., Ltd., $19,486.78; Paton Manufacturing Co., Ltd., $13,980.10; Peacock Bros. Ltd., $341,937.30; Peerless Machine and Tool Co. Ltd., $27,105.18; Chas. A. Pender Ltd., $151,290.45; Penman's Ltd., $16,727.19; H. M. Perry Ltd., $16,391.13; S. H. Perry, $13,870.60; Phelps Dodge Copper Products Corporation, $43,993.25; Phillips Electrical Works Ltd., $353,699.99; Pictou Foundry and Machine Co., Ltd., $979,690.62; Piercey Supplies Ltd., $213,297.37; Pilkington Bros. Canada Ltd., $10,406.18; Pioneer Fruit and Vegetable Co., Ltd., $82,857.46; Hiram L. Piper

Co., Ltd., $36,615.01; Pittsburg Steel Co., $33,516.48; Thos. Pocklington Co., $65,700.26; J. A. Pollard, $27,660.85; Poole Construction Co., $123,675.97; H. H. Popham, $13,621.21; Port Arthur Shipbuilding Co., $7,185,799.90; Port Carling Boat Works, $44,560.26; J. P. Porter and Sons Ltd., $361,118.08; Powell Anchor and Chain Co., $52,397.22; Powell River Co., Ltd., $15,193.15; Prefabricated Buildings Ltd., $11,773.92; Preston Woodworking Machinery Co., Ltd., $12,933.32; Prince Rupert Dry Docks and Shipyard, $25,434.30; Principal Hat, Cap and Suspender Manufacturing Co., $12,466.57; Provincial Oils Ltd., $67,662.88; Geo. R. Prowse Range Co., Ltd., $14,134.86; Puget Sound Tug and Barge Co., $32,979; Pumps and Power Ltd., $11,065.50; Pyrene Manufacturing Co. of Canada Ltd., $30,775.73.

Quebec Winter Club Incorporated, $16,818.31; Queen Charlotte Canners, $12,078.15.

R.C.A. Victor Co., Ltd., $464,514.83; S. S. Rafuse, $15,306.67; Railway and Power Engineering Corporation Ltd., $24,243.38; W. A. Rankin Ltd., $18,287.71; W. Rankin, $24,354.81; Regent Knitting Mills Ltd., $26,932.87; Remington Rand Ltd., $15,437.40; Renfrew Electric Refrigeration Co., $423,454; Research Enterprises, Ltd., $708,991.65; Cliff Richardson Boat Works, $26,886.63; John Ritchie Co., Ltd., $98,602.88; Robb Engin. Works Ltd., $27,429.38; Roberts Tube Works, $42,567.53; P. L. Robertson Manufacturing Co., $27,109.93; Wm. Robertson and Son Ltd., $21,925.87; Robin Hood Flour Mills Ltd., $18,384.52; Robin, Jones & Whitman Ltd., $11,711.61; Rogers Majestic Corporation Ltd., $77,121.44; Rogers-Rayman Industries, $117,287.71; Roman Catholic Episcopal Corporation, $203,000; Roofers Supply Co., $25,326.89; Ross and MacDonald Incorporated, $97,084.12; Rubberset Co., $11,815.74; Rudel Machinery Co., $23,723.22; Russel Bros. Ltd., $388,403.59; E. J. Ryan Construction Co., $99,426.75; Ryan-Wilson Co., $18,158.05; T. E. Ryder Machinery Co., Ltd., $47,492.59.

S. & G. Clothing Co., Ltd., $46,743.55; Saguenay Terminals Ltd., $47,903.36; Saint John Dry Dock and Shipbuilding Co., $818,398.16; Saint John Iron Works Ltd., $189,441.84; Saint Joseph's College, $24,033.68; Saint Lawrence Sugar Refineries, $11,329.65; Saint Lawrence Textiles Ltd., $17,007.90; Sandvik Canadian Ltd., $16,783.23; Sangamo Co., Ltd., $278,190.82; Sawyer-Massey Ltd., $110,781; Schooner Outfitting Co., $65,543.20; W. H. Schwart and Sons Ltd., $31,080.16; J. V. Scobey, $15,205.06; Scotia Wholesale Grocery, $40,805.36; Scott and McHale Ltd., $26,658.72; Wm. Scully Ltd., $28,585.01; Scythes & Co. Ltd., $74,132.70; Sensitive Research Instrument, $23,164.87; Shaw Steamship Co., $12,427.68; N. S. Shelburns, $10,000; Shell Oil Co. of Canada Ltd., $326,998.50; Sheridan Equipment Co., $22,904; Sherwin Williams Co. of Canada Ltd., $55,161.67; Shiff & Co., $180,505.52; E. H. Shockley, $507,582.80; Silver's Agencies Ltd., $176,375.86; Simmons Ltd., $127,226.69; Simonds Canada Saw Co., Ltd., $34,497.66; T. S. Simms & Co., $34,139.87; Robt. Simpson Co., Ltd., $36,684; Sino Java Handelsvereeniging Incorporated, $26,720.28; A. P. Slade & Co., Ltd., $78,377.47; Slater Shoe Co., Ltd., $15,772.80; Slingsby Manufacturing Co., Ltd., $197,174.40; Small Arms Ltd., $146,856.80; Small Electric Motors Ltd., $778,928.65; Smith Bros. and Wilson Ltd., $37,559.85; Wm. H. Smith and Lyla F. Myers, $50,000; Solex Co., Ltd., $46,930.13; Songhees Timber Co., Ltd., $90,461.50; Sovereign Potters Ltd., $72,326.39; Sparton of Canada Ltd., $58,598.14; David Spencer Ltd., $10,172.04; Wm. Stairs Son and Morrow Ltd., $70,540.67; Standard Brands Ltd., $17,011.54; Standard Construction Co., $70,858.66; Standard Oil Co. of British Columbia Ltd., $275,647.72; Standard Paving Maritime Ltd., $19,141.56; Standard Towing Co., Ltd., $40,205; Standard Whitewear Manufacturing Co., $21,201.76; Stanley Tool Co., $15,464.80; Stanley Works of Canada Ltd., $10,983.74; Stanway Hutchins Ltd., $19,853.60; Star Shipyard (Mercer's) Ltd., $165,093.24; Stark Electrical Instrument Co., Ltd., $14,275.88; Steel Co. of Canada Ltd., $95,309.41; Steers Ltd., $235,465.35; Stephens-Adamson Manufacturing Co. of Canada; $52,479.98; E. S. Stephenson & Co., Ltd., $10,170.94; Stericloth Products Ltd., $11,347.41; Sterling Construction Co., $15,047.72; G. F. Sterne and Sons Ltd., $21,716.17; Stewart Construction Co., Ltd., $217,941.64; Stewart Warner Alemite Corporation of Canada, $113,705.71; Submarine Signal Co., U.S.A., $10,351.44; Superheater Co., Ltd., $36,762.93; Superior Knitting Mills Ltd., $20,852.04; Sutton-Horsley Co., Ltd., $53,299.06; Swift Canadian Co., Ltd., $655,853.52; Sydney Foundry and Machine Works, $131,738.37.

J. J. Taylor Ltd., $302,899.89; Pierre Thibault, $17,821.78; Thompson Bros. Machinery Co., $1,232,263.91; S. C. Thompson Sons, $15,929.72; Timber Preservers Ltd., $10,887.99; John Tobin & Co., $18,770.06; R. F. Tolson, $24,182.41; Toronto Shipbuilding Co., $2,106,172.30; University of Toronto, $17,990; Tower Canadian Ltd., $97,119.02; Trans Canada Air Lines, $50,880.49; Trenton Steel Works, $10,882.08; Trudel and McAdam Ltd., $14,024.78; C. Turnbull Co., Ltd., $18,572.35; J. J. Turner and Sons Ltd., $55,549.26; J. Spencer Turner Co., Ltd., $66,773.50.

Underwood Elliott Fisher Ltd., $21,158.56; Union Drawn Steel Co., $16,793.05; Union Oil Co. of Canada Ltd., $157,983.22; Union Steamships Ltd., $14,848.30; Union Twist Drill Co., $73,989.58; United States Steel Export Co., $29,360.28; United States Treasury Department, $33,623.90; United Steel Corporation Ltd., $98,878.50.

Vancouver Island Coals Ltd., $21,406.88; Vancouver Shipyards, Ltd., $140,921.42; T. M. Vaughan, $104,510.93; Raoul Vennat Enrg., $16,764.51; Viceroy Manufacturing Co., Ltd., $21,975.46; Jack Victor Incorporated, $85,322; City of Victoria, $24,938.25; Victoria Machinery Depot, $148,569.26; Victoria Pile Driving Co., $32,971.69; Vilas Furniture Co., Ltd., $15,893.62; Vivian Engine Works Ltd., $129,158.20; Vulcan Asphalt Supply Co., $109,036.65; Vulcan Iron Works Ltd., $23,425.97.

Wabasso Cotton Co., $10,814.16; Wabi Iron Works Ltd., $53,617.33; Wallace Manufacturing Co., Ltd., $17,806.55; Waterloo Bedding Co., $15,746.20; Watt and Scott, $46,765; Way Sagless Spring Co., $31,725.72; J. & R. Weir Ltd., $47,341.44; West Coast Woollen Mills, $39,707.07; Western Steel Products Corporation Ltd., $41,169.67; G. A. Westhaver and Son, $19,688.85; Geo. Henry Wheaton, $60,452.59; Foster Wheeler Ltd., $19,431; Whitfield Engineering Ltd., $17,424.73; Whitehead Metal Products Co. of Canada Ltd., $59,067.10; Willard Storage Battery Co. of Canada, $20,319.60; A. R. Williams Machinery Co., $107,815.75; Williams, Trerise and Williams, $210,335.97; Williams-Trow Knitting Co., $14,388.29; Williams and Wilson Ltd., $101,459.40; J. Fred Williamson Ltd., $117,530.35; L. A. Wilmot, $16,299.09; Wilsil Ltd., $71,166.84; James Wilson Co., Ltd., $18,735.27; Winnipeg Winter Club, $256,175; Winter Club Incorporated, $15,391.55; Winter and Lauerman Incorporated, $61,640.96; T. M. Winter Ltd., $17,202.32; Wonderful Soap Co., Ltd., $19,680; G. H. Wood & Co., Ltd., $22,690.59; James W. Wood Estate, $20,000; Woods Manufacturing Co., Ltd., $165,254.90; Wrights Canadian Ropes Ltd., $152,634.05; Wrought Iron Range Co., Ltd., $22,925.29.

Yarrows Ltd., $9,475,447.44; York Knitting Mills Ltd., $32,680.41.

Zephyr Looms and Textiles Ltd., $28,172.71.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Australia—Navy	1,288 38	4,847 20	4,356 99	798 17
Belgium—Navy		1,035 72	1,044 72	9 00
France—Navy	47,894 40	48,699 64	805 24	
Greece—Navy	39 27	22,931 64	23,519 28	626 91
India—Navy	339 87	339 87		
Newfoundland—Navy	11,994 90	19,687 94	30,652 50	22,959 46
New Zealand—Navy	10,930 46	40,109 71	29,162 29	(Cr.) 16 96
Norway—Navy	39,662 84	248,405 21	396,250 07	187,507 70
Poland—Navy	682 42	14,992 38	36,951 96	22,642 00
South Africa—Navy	164 77	164 77	7,277 40	7,277 40
The Netherlands—Navy	46,977 24	114,254 83	76,201 59	8,924 00
Union of Socialist Soviet Republics—Navy	2,184 06	17,400 99	72,916 20	57,699 27
United Kingdom—Navy	11,728,790 69	30,112,796 89	25,834,286 82	7,450,280 62
United States—Navy	20,406 36	318,257 11	450,011 28	152,160 53
Yugoslavia—Navy		13,536 77	13,553 57	16 80
	$11,911,355 66	$30,977,460 67	$26,976,989 91	$7,910,884 90

COMMENTS

Disbursements are made on a recoverable basis for the United Kingdom and other allied Governments under authority of sec. 3, War Appropriation Act, 1942, and individual Orders in Council. These disbursements were for naval stores, provisions, fuel, fuel oil and repairs to ships.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A National Defence Tax Suspense—Naval	9,076 64	213,411 75	222,488 39	
B Unclaimed Cheques Suspense—Naval	673 73	958 07		1,631 80
C War Savings Certificates Suspense—Naval	31,875 75	219,556 49	246,892 74	4,539 50
D British Admiralty Widows, Orphans and Old Age Pensions	18 40	362 91	364 02	17 29
E H.M.S. *Dominion* Prize Fund		83 50	83 50	
F Naval Prize Fund	2,148 34	652 50	2,800 84	
G Naval Service Headquarters Canteen		19,228 44	19 228 44	
H Royal Canadian Navy Benevolent Fund		9,658 88		9,658 88
	$ 43,792 86	$ 463,912 54	$ 491,857 93	$ 15,847 47

COMMENTS

A Deductions from the pay of Naval Officers on account of National Defence Tax subsequently remitted to the Department of National Revenue.

B All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

C Deductions from the salaries of employees of the Department, not paid by Central Pay Office, are credited to this account and cheques are drawn against it, in favour of the Bank of Canada, as the Certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

In connection with an amount of $15,164 noted in the 1942 Report of the Auditor General as charged in error to War Appropriation—Naval Services instead of this account, the necessary adjustment was effected in July, 1942, by crediting Special Receipts—War Appropriation Acts and debiting this account.

D Sums recovered from the pay of ratings of the Royal Navy who are on loan to Canada are credited to this account and are paid quarterly to the British Admiralty under loan agreement.

E A fund originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, has been transferred to the Department for the purpose of providing prizes for efficiency in gunnery, etc., in the Royal Canadian Navy.

F This fund comprised Canada's share of the undistributed residue of the Naval Prize Fund of the British Navy (1914-1918) and was transferred to Canada by the Admiralty for the purpose of assisting members and dependents of members of the Naval Forces of the Dominion. The credit balance was transferred to the Royal Canadian Navy Benevolent Fund under authority of P.C. 133/1950 of March 13, 1943.

G All receipts from, and payments in connection with, the canteen are made through this account.

H The establishment of the above fund was authorized by P.C. 42/10672 of November 23, 1942, for the purpose of providing assistance to personnel of the Royal Canadian Navy in distress both before and after discharge and to the needy dependents of all deceased ex-members of the Naval Services. The fund is made up of donations from the canteens and messes of Royal Canadian Naval Ships and Establishments and other sources, and includes the residue of the Naval Prize Fund (1914-1918) which was transferred under the authority of P.C. 133/1950 of March 13, 1943.

[20] Trust Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Naval Estates, Present War	6,215 28	46,574 43	41,363 92	11,425 79
B	Deductions—Naval Officers —Prisoners of War		1,260 00		1,260 00
		$ 6,215 28	$ 47,834 43	$ 41,363 92	$ 12,685 79

COMMENTS

A The closing balance represents moneys, realized from the estates of deceased naval officers and ratings, not yet distributed.

B Deductions made from pay of officers of the Royal Canadian Navy who are prisoners of war to offset payments which may be made to them by an enemy power. Deductions are made monthly from officers up to Sub-Lieutenant at the rate of $30 and at $40 from those of higher rank.

1942-43

PUBLIC ACCOUNTS

PART II

LL

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—39½

DEPARTMENT OF NATIONAL DEFENCE
AIR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	12,400 00	Ordinary	1,054,101 20
War	617,234,634 84	Special Receipts	2,679,462 42
	$617,247,034 84		$3,733,563 62

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	59,527,450 14	[21] Contingent and Special Funds	77,014 20
		[20] Trust Funds	1,660,866 29
	$ 59,527,450 14		$1,737,880 49

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page LL-30.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Return on Investments	04	
Privileges, Licences and Permits	49,319 26	
Proceeds from Sales	726,593 51	
Services and Service Fees	55,953 68	16,615 69
Refunds of Expenditure		2,691 45
Miscellaneous	222,234 71	82,669 59
Total Ordinary	1,054,101 20	101,976 73
Special Receipts—		
War Appropriation Acts	2,679,462 42	2,422,590 70
Grand Total	$3,733,563 62	$2,524,567 43

Details

Ordinary Revenue—		
A Return on Investments		04
B Privileges, Licences and Permits: Hay and wood cutting privileges, $1,143.97; rental of properties, $48,175.29		49,319 26
C Proceeds from Sales: Stores, clothing, ammunition, $506,775.44; books, maps, advertisements, $8,039.55; surplus condemned stores, $1,319.90; firewood, $1,364.80; refuse, $134,346.82; scrap metal, $1,290.97; quarters and rations, $73,256.03; sundries, $200		726,593 51
D Services and Service Fees: Passenger fees, $2.20; landing, storage fees, $1,349.60; rental of stores, equipment, $10,370.18; rental of ground, hangar space, $132; commission from pay station telephones, $29,365.58; laundry service, $12,377.07; hospitalization, $2,357.05		55,953 68
F Miscellaneous: Militia Pensions Revenue—Air, $107,173.44; barrack damage, $520.30; miscellaneous, $114,540.97		222,234 71
Total Ordinary		1,054,101 20
Special Receipts—		
F War Appropriation Acts: Miscellaneous refunds, $1,127,289.01; British Air Ministry—dependents' allowance and assigned pay refunds, $1,548,222.59; refunds of previous years' war expenditures, $3,950.82		2,679,462 42
Grand Total		$3,733,563 62

Certified Correct.

B. G. McINTYRE,
Comptroller of the Treasury.

COMMENTS

B Revenue under this heading was derived chiefly from rentals of accommodation to civilian tradesmen, rentals of married quarters to service personnel and a contribution of $25,000 by the United Kingdom towards the operating expenses of the Newfoundland Airport.

C An amount of $125,000 was obtained from the sale of aircraft to civilian air lines.

D Civilian air lines which are permitted to use the facilities of R.C.A.F. aerodromes are charged landing fees and hangar rentals. Laundry service at established rates is furnished to civilian and service personnel at certain isolated units. Hospitalization fees are charged civilian employees for the use of R.C.A.F. hospitals.

F Miscellaneous refunds consist mainly of collections re sales made to and services performed on behalf of the Government of the United States and the Government of the United Kingdom during previous fiscal years.

Air Ministry dependents' allowance and assigned pay refunds recovered from the British Air Ministry in respect of R.C.A.F. personnel serving with the R.A.F. amounted to $1,548,222.59.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Continuing Statutory Provisions	12,400 00	12,400 00	34,759 41
Allotted from the War Appropriation	653,015,573 00	617,234,634 84	370,648,735 99
	$653,027,973 00	$617,247,034 84	$370,683,495 40

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
LL-4	Stat.	Salary of Minister—Salaries Act, c. 182, R.S. and Department of National Defence Act, c.136, R.S. as amended	10,000 00	10,000 00	
LL-4	Stat.	Motor Car Allowance to Minister — Appropriation Act No. 5, c. 61, 1931.....	2,000 00	2,000 00	
		SUPERANNUATION AND RETIREMENT BENEFITS			
LL-4	Stat.	Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	400 00	400 00	
		Total Ordinary...	12,400 00	12,400 00	
		WAR			
LL-5		Departmental Administration.....	138,000 00	121,673 68	16,326 32
LL-6		Overseas War Establishment.....	24,624,940 00	23,665,980 17	958,959 83
LL-6		Home War Establishment.....	226,885,144 00	226,550,150 20	334,993 80
LL-8		British Commonwealth Air Training Plan.....	81,542,100 00	48,363,294 67	33,178,805 33
LL-9		Combined Training Organization.....	319,825,389 00	318,533,536 12	1,291,852 88
		Total War.....	653,015,573 00	617,234,634 84	35,780,938 16
		Grand Total.....	$653,027,973 00	$617,247,034 84	$ 35,780,938 16

Salary of Minister, Salaries Act, c. 182, R.S., and Department of National Defence Act, c. 136, R.S. as amended.....$ 10,000 00

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931..$ 2,000 00

COMMENTS

The above amounts were paid to the Associate Minister of National Defence and Minister of National Defence for Air—Hon. C. G. Power.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. .....$ 400 00

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Total Expenditures to date
Allotments—		
Current:		
Departmental Administration	121,673 68	234,752 60
Overseas War Establishment	23,665,980 17	42,360,676 46
Home War Establishment	226,550,150 20	414,347,390 99
British Commonwealth Air Training Plan	48,363,294 67	421,504,854 28
Combined Training Organization	318,533,536 12	318,533,536 12
		1,196,981,210 45
*Less total refunds to previous years' war expenditure, including $2,679,462.42 deposited to Special Receipts —War Appropriation Acts in 1942-43		6,151,815 49
	$617,234,634 84	$1,190,829,394 96

*Prior to April 1, 1943, records were not maintained by War allotments of refunds of previous years' war expenditure.

COMMENTS

The 1939-40 allotments from the War Appropriation were under the headings of Air and British Commonwealth Air Training Plan; Air was divided into Home War and Overseas Establishments in 1940-41; Departmental Administration was segregated under a separate allotment beginning with the fiscal year 1941-42.

Allotment: Departmental Administration	**138,000 00**
Expenditures	**121,673 68**
Lapsed	**$ 16,326 32**

A distribution of expenditures follows:

A	Salaries and Wages	113,800 23
B	Travel, Transportation and Freight	7,423 06
C	Sundries	450 39
		$ 121,673 68

COMMENTS

A Salaries and wages paid to civilian employees on the staff of the Minister, the Deputy Minister and others associated therewith, in the administration of the Department. A list of those receiving annual salaries at a rate of $2,400 or over and those receiving travelling expenses in excess of $300 will be found further on in this section.

B This amount consists mainly of travelling expenses incurred by civilian personnel on the staffs of the Minister and the Deputy Minister.

Allotment: Overseas War Establishment	**24,624,940 00**
Expenditures	**23,665,980 17**
Lapsed	**$ 958,959 83**

A distribution of expenditures follows:

A	Personnel Costs	14,481,162 97
B	Maintenance and Equipment	9,140,677 23
C	Sundries	44,139 97
		$23,665,980 17

COMMENTS

This allotment is for expenses in connection with the maintenance of Royal Canadian Air Force Overseas Squadrons, Royal Canadian Air Force Overseas Headquarters, as well as for that portion of the pay and allowances of Royal Canadian Air Force personnel attached to the Royal Air Force which was payable by the Dominion under agreement.

A Included in this expenditure are (*a*) salaries and wages of civilian employees; (*b*) pay and allowances including dependents' allowances of the Canadian Overseas Squadrons; (*c*) deferred pay of Royal Canadian Air Force personnel attached to the Royal Air Force; and (*d*) transportation and travelling expenses.

Personnel of the Royal Canadian Air Force attached to the Royal Air Force and the Canadian Overseas Squadrons received pay and allowances at Royal Air Force rates. In cases where Royal Canadian Air Force rates exceed those of the Royal Air Force, the deferred pay accounts of the officers and airmen are credited with the excess. Particulars of the rates of pay and allowances of Royal Canadian Air Force personnel are detailed in the comments on the expenditures of the Combined Training Organization. Recoveries from the British Air Ministry during the year on account of the dependents' allowance and assigned pay of Royal Canadian Air Force personnel attached to the Royal Air Force amounted to $1,548,222.59. This refund has been credited to Special Receipts—War Appropriation Acts.

B This expenditure is comprised chiefly of maintenance and equipment costs of the Canadian Overseas Squadrons payable under the terms of an agreement between the Governments of Canada and the United Kingdom, authorized by P.C. 79/4417, of June 18, 1941, and P.C. 26/7123, of September 9, 1941.

C The main item under this heading is communication services, $24,340.95.

Allotment: Home War Establishment	**226,885,144 00**
Expenditures	**226,550,150 20**
Lapsed	**$ 334,993 80**

A distribution of expenditures follows:

A	Salaries and Wages	3,051,695 18
B	Pay and Allowances	27,531,786 89
C	Transportation	4,437,471 04
D	Equipment, Stores and Supplies	113,430,148 83
E	Works and Buildings	72,697,242 00
F	Air Cadet League	964,876 87
G	Sundries	642,011 89
H	Experimental Station	605,142 21
I	Communication Services	3,430,254 01
		226,790,628 92
J	Less charged to the United Kingdom	240,478 72
		$226,550,150 20

COMMENTS

This allotment is to cover capital costs, maintenance and general operating expenses pertaining to the defence of Canada by the Royal Canadian Air Force as well as protective operations carried out adjacent to the coasts of the Dominion and joint operations with forces of the United States in Alaska and the Aleutians. Included is provision for thirty per cent of expenses of Air Force Headquarters, the remaining seventy per cent being provided under the Training Plans allotments.

A Salaries and wages (including cost of living bonus and war duties supplements) of civilians employed under the Home War Establishment, including engineers, clerks, stenographers, equipment assistants, cooks and messmen. The salaries and wages of civilians employed on construction work are included in the expenditure for Works and Buildings. A list of employees receiving annual salaries at a rate of $2,400 or over will be found further on in this section.

B Pay and allowances of personnel on the strength of the Home War Establishment. The major items in addition to pay issued to personnel are: assigned pay, $5,990,943.01; dependents' allowances, $4,229,569.19; outfit allowances, $105,923.33; rehabilitation grants, $199,450.65; civilian clothing on discharge, $18,165.20.

The rates of pay and particulars of the main allowances included in this amount are described under the Combined Training Organization allotment.

C Transportation of civilian and service personnel (including their subsistence while travelling), $2,573,395.39, and the movement of equipment, stores and supplies, $1,864,075.65, comprise this amount. Listed further on in this section are the travelling expenses of civilians who received over $300 during the fiscal year.

D This amount represents the total cost, including maintenance, of aircraft and engines, motor vehicles, marine craft, clothing and necessaries, barrack stores, bombs and ammunition, gasoline and oil, and miscellaneous stores. Publication of a classification of these expenditures is precluded for security reasons, but a list of payments to suppliers is shown further on in this section. Advance payments, totalling $33,300,000, on account of materials and equipment received and on order, have been made to the Government of the United States, which amount is also included in expenditures under this heading.

E Although customary details of projects are omitted for reasons mentioned in the previous paragraph, a general classification of expenditures follows:

Construction and Improvements, $69,866,958.46 consisting of: construction by contractors, $30,148,566.24; construction by Works and Buildings Section, $1,835,745.50; Department of Transport, $37,572,187.34; purchases of land and buildings, $310,459.38.

Alterations and Repairs, $882,611.23: work performed by contract, $186,476.10; work performed by Works and Building Section, $696,135.13.

Operating Expenses of Properties, $1,947,672.31, comprise: fuel, $1,341,510.28; light, water and power, $471,872.12; rents, $134,289.91.

F In addition to administration and training expenses of Air Cadet Corps units, included in this amount is a grant of $25,000, authorized by P.C. 1/4787, June 5, 1942, paid to the Air Cadet League of Canada for the purpose of advertising and promoting the Air Cadet movement. The following grants were paid to Air Cadet Squadrons; capitation grant of $1 for each senior air cadet to graduate during the year; uniform maintenance grant of $1.25 for each senior air cadet on parade at the annual inspection; band grant of $2 per instrument. A nominal charge, payable in instalments, is levied for uniforms supplied.

G The main items of expense under this heading are: medical services, $142,442.23; laundry, $111,738.84.

H This Department's portion of expenditures in connection with the operation of an experimental station operated jointly with the Army Services and the United Kingdom. Of this amount, $605,131.68 was paid to Army Services.

I The major portion of this expenditure was in connection with the construction of telephone and teletype facilities, a portion of which is recoverable from Army and Naval Services.

J Included in the above distribution are expenditures which have been charged to the United Kingdom in connection with Joint Services operation and overhead costs of Royal Air Force Schools in Canada.

Allotment: British Commonwealth Air Training Plan	**81,542,100 00**
Expenditures	**48,363,294 67**
Lapsed	**$33,178,805 33**

A distribution of expenditures follows:

A	Salaries and Wages	2,872,358 32
B	Pay and Allowances	22,053,021 97
C	Transportation	2,866,665 81
D	Equipment, Stores and Supplies	37,575,332 59
E	Works and Buildings	6,998,428 46
F	Flying Training Contracts	4,211,841 19
G	Customs Duties and Sales Tax	1,358,556 80
H	Sundries	1,040,438 60
		78,976,643 74

Less charged to the following Governments and transferred to Miscellaneous Current Accounts—

Australia	8,367,365 00	
New Zealand	7,104,274 99	
United Kingdom	15,141,709 08	
		30,613,349 07
		$48,363,294 67

COMMENTS

The British Commonwealth Air Training Plan agreement was terminated on June 30, 1942, by provisions contained in the Combined Training Organization agreement dated June 5, 1942, which went into effect on July 1, 1942. Certain financial adjustments between Canada and the other subscribing Governments arising as a result of this termination have not yet received the final approval of all concerned. However, the proposed adjustments as they affect the expenditures of the British Commonwealth Air Training Plan are reflected above.

A A list of civilian employees receiving annual salaries at a rate of $2,400 or over will be found further on in this section.

B This represents pay and allowances of personnel for the period April 1, 1942, to termination of the agreement. Details in respect of rates of pay and allowances appear under the Combined Training Organization allotment.

C D E H Expenditures from the commencement of the fiscal year to termination of the British Commonwealth Air Training Plan agreement are reflected under these headings. For further information as to types of expenditures made, see similar headings under the Combined Training Organization allotment.

F This amount is made up of gross expenditures totalling $5,510,409.09, comprised chiefly of payments to the privately owned companies which operate Elementary Flying Training Schools and Air Observer Schools under contracts with the Crown, less $1,298,567.90, representing the return of that portion of savings on operation and maintenance due to the Crown under the terms of the above mentioned agreements.

G Customs duties and sales taxes on purchases of stores and equipment are not included as shareable costs by the other subscribing governments under terms of the British Commonwealth Air Training Plan agreement.

Allotment: Combined Training Organization	**319,825,389 00**
Expenditures	**318,533,536 12**
Lapsed	**$ 1,291,852 88**

A distribution of expenditures follows:

A	Salaries and Wages	11,064,228 18
B	Pay and Allowances	109,712,640 75
C	Transportation	11,434,172 43
D	Equipment, Stores and Supplies	166,369,375 35
E	Works and Buildings	42,766,880 19
F	Flying Training Contracts	18,298,902 92
G	Sundries	3,276,622 27
		362,922,822 09
	Less amounts charged to the Governments of the United Kingdom, Australia and New Zealand, the whole creditable against the liability of the Government of the United Kingdom (see below)	44,389,285 97
		$318,533,536 12

COMMENTS

Under the terms of an agreement between the Governments of the United Kingdom, Canada, Australia and New Zealand, dated June 5, 1942, previous agreements, known as the British Commonwealth Air Training Plan agreements, were terminated on June 30, 1942, and a new agreement, generally referred to as the Combined Training Organization agreement, became operative on July 1, 1942.

The entire cost of all training in Canada of R.A.F., R.C.A.F., R.A.A.F. and R.N.Z.A.F. aircrew, including recruiting, manning and elementary training of R.C.A.F. aircrew previously borne exclusively by Canada and operational training previously borne exclusively by the United Kingdom, was estimated to cost $1,446,000,000 from July 1, 1942, to March 31, 1945, and under the agreement the United Kingdom assumed a liability for one-half of this amount, $723,000,000, with a proviso that if there were any major changes in the plan which would materially affect the cost of the plan the liability of the United Kingdom would be adjusted accordingly. The governments of Australia and New Zealand will pay for the training of their personnel in Canada on a per capita basis as arranged between the governments of the United Kingdom, Australia and New Zealand, and the amounts received for such training will be credited to the United Kingdom against their liability to Canada.

The Government of the United Kingdom agreed to pay quarterly lump sums representing the estimated total of R.A.F. pay (but not allowances) of all R.A.F. personnel, both staff and pupils, in the Combined Training Organization, such lump sum payments to be also credited against their liability to Canada. So far as practicable, the share of the cost of the Combined Training Organization to be borne by the Government of the United Kingdom, less credits indicated above, will take the form of contributions in kind.

The above net expenditures represent Canada's share of the cost for the period from July 1, 1942, to the close of the fiscal year.

A Included in this amount are the salaries and wages of civilian clerks, stenographers, equipment assistants, and others employed under the Combined Training Organization. A list of those receiving annual salaries at a rate of $2,400 or over will be found further on in this section. Salaries and wages of civilians employed on special construction projects are included in Works and Buildings expenditures.

B This consists of the pay and allowances charged to the Combined Training Organization for the period July 1, 1942, to March 31, 1943. In addition to pay issued to personnel, the major items included are as follows: assigned pay, $19,680,945.56; dependents' allowances, $14,662,623.11; outfit allowances, $1,066,245.15; civilian clothing on discharge, $75,690.95.

Appearing below are particulars of the main allowances and a schedule showing rates of pay as at March 31, 1943:—

Rank	Per Diem Rates of Pay			
	Standard	Tradesmen	Medical Officers	Dependents' Allowances (Per Month)
	$ cts.	$ cts. $ cts.	$ cts.	$ cts. $ cts.
Officers, general list*—				
Air Vice Marshall	20 00			60 00–118 00
Air Commodore	19 00			60 00–118 00
Group Captain	15 00			60 00–118 00
Wing Commander	12 00		11 00	60 00–118 00
Squadron Leader	9 75		9 25	55 00–113 00
Flight Lieutenant	8 50		7 50	50 00–108 00
Flying Officer	7 00		5 00	45 00–103 00
Pilot Officer	6 25		4 25	45 00–103 00
Other ranks—				
Warrant Officer, Class 1	4 20	4 45–4 95		40 00– 98 00
Warrant Officer, Class 2	3 10	3 35–3 85		35 00– 93 00
Flight Sergeant	2 50	2 75–3 25		35 00– 93 00
Sergeant	2 20	2 45–2 95		35 00– 93 00
Corporal	1 70	1 95–2 45		35 00– 93 00
Leading Aircraftman	1 50	1 75–2 25		35 00– 93 00
Aircraftman, Class 1	1 40	1 65–2 15		35 00– 93 00
Aircraftman, Class 2	1 30	1 55–2 05		35 00– 93 00
Boy	70			
Women's Division—				
Wing Officer	6 70			
Squadron Officer	5 20			
Flight Officer	4 35			
Section Officer	3 35			
Assistant Section Officer	2 85			
Under Officer, Class 1	2 80	3 00–3 30		
Under Officer, Class 2	2 10	2 25–2 60		
Flight Sergeant	1 70	1 85–2 20		
Sergeant	1 50	1 65–2 00		
Corporal	1 15	1 30–1 65		
Leading Aircraftwoman	1 00	1 20–1 50		
Aircraftwoman, Class 1	95	1 10–1 45		
Aircraftwoman, Class 2	90	1 05–1 40		

*Officers on the nonflying list receive $2 per day less.

Staff rates of pay in lieu of ordinary rates for classified appointments of officers range from $6 to $24 per day.

Consolidated rates of $10,000 per annum are paid to the Chief of the Air Staff and the Inspector General and $8,500 to the Air Attache at Washington.

Special Group Pay: Airmen mustered to the Special Group are paid special rates ranging from $2.95 per day for Sergeant Air Gunners to $5.70 per day for Pilots, Navigators, Air Observers and Air Bombers holding rank of Warrant Officer, Class 1.

Flying Pay: Officers on the non-flying list are paid $2 for each day of flying in the course of duty. Other ranks receive 75 cents a day. Airmen pilots and observers not on special rates are paid $1 per day flying pay, while air gunners receive 75 cents.

Command Pay: Officers in command of operational or training units of 200 or over and non-operational units of 500 or over receive $1 per day in addition to ordinary rates.

Adjutant's Pay: Officers appointed as adjutants receive 50 cents per day in addition to pay of rank.

Headquarters Pay: Officers detached from their units for service with headquarters of formations receive additional pay of 50 cents per day.

Diving Pay: Airmen qualified or undergoing training as divers are entitled to $1.50 for every day they are ordered to dive in course of duty.

Nursing Services Rates of Pay: Members of the Nursing Service receive per diem rates of pay and allowances as follows: Matron-in-Chief, $7.75; Matron, $6.50; Nursing Sister, $4.25 and, after six months' service, $5. A Nursing Sister detailed as an Assistant to a Matron, or as a Nursing Sister-in-charge in a Casualty Clearing Station or Hospital of 100 or more beds, may receive additional pay of 50 cents per day.

Subsistence allowances: Officers and airmen serving in Canada receive $1.70 and $1.25 per day, respectively, in lieu of quarters and rations. Special rates for isolated points and other countries apply.

Permanent Force Rates: These rates are shown below.

Officers (per annum rates): Air Commodore, $5,000 to $5,500; Group Captain, $4,300 to $4,700; Wing Commander, $3,700 to $4,000; Squadron Leader, $3,300 to $3,600; Flight Lieutenant, $2,850 to $3,150; Flying Officer, $2,350 to $2,750; Pilot Officer, $2,100 to $2,200. Officers on the non-flying list receive $800 less than the above rates.

Other ranks (daily rates): Warrant Officer, Class 1, $4 to $4.25; Warrant Officer, Class 2, $3.40 to $3.80; Flight Sergeant, $3 to $3.55; Sergeant, $2.75 to $3.10; Corporal, $2.25 to $2.65; Leading Aircraftman, $2 to $2.40; Aircraftman, Class 1, $1.90 to $2.30; Aircraftman, Class 2, $1.70 to $2.15; Aircraft Apprentice, $1; Boy, 75 cents.

Permanent Force allowances in lieu of quarters are 35 cents per day for airmen, and range from $250 to $650 per annum for officers.

Permanent Force allowances in lieu of rations are $200 per annum for officers and 75 cents per day for airmen.

Extra pay: Permanent Force officers on the non-flying list are entitled to $2 per day additional pay while flying. Other ranks receive 75 cents per day extra. Officers stationed at headquarters of formations receive additional pay of $200 per annum, while officers serving as adjutants receive $100 per year additional pay.

Yearly allowances, ranging from $200 to $550, are payable as dependents' allowances for the benefit of the dependents of officers and airmen on the married roll.

NOTE.—Personnel who were appointed or enlisted prior to January 1, 1940, may retain the pay and allowances of their rank in issue at September 30, 1940, until such time as by promotion or a change in status, Active Service rates become more beneficial. All officers of the Force have elected Active Service rates of pay and the number of airmen who are still in receipt of Permanent Force rates of pay has been reduced to a figure which is insignificant in relation to the total strength of the Force.

Assigned Pay: An airman on whose account dependents' allowance is issuable must assign to the recipient not less than fifteen days' pay of rank per month. Officers are not required to assign pay to their wives or children, but must assign five days' pay of rank if dependents' allowance is issuable to a parent, brother or sister. The maximum amount assignable each month is twenty days' pay of rank, except assignments by prisoners of war and assignments for certain specified purposes.

In respect of the above the following is considered as fifteen days' pay of rank:—Warrant Officer, Class 1, $60; Warrant Officer, Class 2, $45; Flight Sergeant and Sergeant, $35; Corporal and Leading Aircraftman, $23; Aircraftman, Class 1 and Class 2, $20; Boy, $10. If dependents' allowance is issuable to a parent, brother or sister, as well as to a wife or to children, an additional five days' pay of rank must be assigned.

Dependents' Allowances: Only allowances as awarded by the Dependents' Allowance Board are included in this figure. As mentioned previously, married allowances of Permanent Force personnel are included with their pay.

Maximum monthly allowances for all ranks are set out in the preceding table, the lesser amount indicating the monthly allowance payable for a wife and no dependent children, and the greater amount that payable for a wife and six dependent children. A dependent female relative responsible for the care of dependent children may be awarded an allowance equal to that payable for a wife. Allowances may be paid in respect of dependent children, up to six in number, at the following rates: $12 for the first such child, $12 for the second, $10 for the third, and $8 for the fourth, fifth and sixth, provided that where there is no female relative responsible for the care of the children, the board may award up to $20 for each child, not exceeding in total $50 for three children, $60 for four, $70 for five, or $80 for six.

For any other dependent relative of an officer or airman, who may qualify within the regulations, allowances as follows may be awarded by the Board: $30 in respect of such dependents of officers above the rank of Squadron Leader and $25 in respect of other officers and other ranks. Dependents' allowance is not payable to the wife of an officer or airman who marries subsequent to appointment or enlistment until such officer or airman has completed six months' continuous service.

Outfit allowances: An allowance of $150 is granted to officers, Warrant Officers, Class 1, and Under Officers, Class 1, to provide themselves with the necessary uniforms and equipment. An officer promoted from the rank of Warrant Officer, Class 1, is only entitled to $100 upon appointment to a commissioned rank, providing the allowance of $150 had already been received. Officers of the Permanent Force on first appointment to commissioned rank receive a grant of $250 for the same purpose. Nursing Sisters are granted an outfit allowance of $150.

Under Officers, Class 2, Non-Commissioned Officers and Aircraftwomen may be paid an allowance of $15, upon enlistment, for the purpose of purchasing underclothing, etc., and a quarterly allowance of $3 is paid these personnel for replenishments.

In cases where Officers of the Women's Division, Under Officers, Class 1, and Nursing Sisters resign without completing six months' service, provision is made for the refunding of a portion of outfit allowances determined by length of service.

Civilian Clothing on Discharge: Officers cashiered or dismissed from the service, if without funds, may be paid an allowance of $35 for the purpose of purchasing civilian clothing. Airmen discharged from the service are paid $35, providing six months' continuous service has been completed; if less than six months has been served, the allowance is $27 or $17, depending upon the time of year discharge takes place.

Rehabilitation Grants: Members of the Force, who have served continuously on active service during the present war for a period of not less than one hundred and eighty-three days, are, with certain exceptions, entitled to a rehabilitation grant equal to thirty days' pay of rank plus married and/or dependents' allowance, upon discharge, retirement or ceasing to serve on active service.

C This amount represents transportation expenses in connection with the movement of both service and civilian personnel, including subsistence while travelling, and the transfer of stores and equipment.

Travelling expenses of civilians in excess of $300 are listed further on in this section.

D To avoid divulgence of information which might be of use to the enemy, a detailed classification of these expenditures is not given. The amount relates to the cost, including maintenance, of: aircraft and engines; motor vehicles and marine craft; barrack stores and equipment; telephone, telegraph, wireless and teletype equipment; gasoline and oil; food, clothing and necessaries; bombs and ammunition.

Apart from local purchase authority granted to certain departmental officials, the Department of Munitions and Supply purchases all material. In the section of the report pertaining to that Department will be found an outline of the various types of contracts utilized in its purchasing transactions and in carrying out defence projects.

A list of payments to suppliers appears further on in this section.

E Works and Buildings expenditures comprise construction costs, maintenance, repair and improvements of Combined Training Organization establishments. Details of the various projects are omitted for security reasons. A broad classification of the expenditures follows: construction by contract, $22,831,601.48; construction by Department of Transport, $12,476,287.91; construction by Works and Buildings Section, $1,540,100.03; purchases of properties, $403,018.71; alterations and repairs, $1,370,727.14; operating costs, $4,145,144.92 (comprising fuel, $2,330,100.91, light, water and power, $1,520,762.04, and rents, $294,281.97).

F This is comprised chiefly of payments to privately owned companies which operate the majority of the Elementary Flying Training Schools and the Air Observer Schools under contract with the Crown. Amounts paid to cover operating costs and profit are subject to periodic review and adjustment of rates, based on actual operating costs. Payments in respect of elementary schools amount to $9,732,652.56 and air observer schools, $8,238,855.82, for the period July 1, 1942, to March 31, 1943.

Also included in this expenditure are payments, totalling $327,394.54, made to Canadian universities in connection with preliminary aircrew training.

G These expenses comprise: medical services, $1,166,538.34; communication services, $1,072,961.92; laundry, $526,291.07; miscellaneous, $510,830.94.

Salary Rates and Travelling Expenses

As of March 31, 1943, there were 16,739 civilian employees paid from the war allotments of this Department. The following table shows those who were paid annual salaries of $2,400 or over, inclusive of living, local and subsistence allowances (allowance portion shown in brackets), on that date, or at date of separation (shown in brackets), as well as travelling expenses (exclusive of transportation warrants) where the amount was in excess of $300.

	Salary rate	Travelling expenses
ADMINISTRATION		
Power, Hon. C. G., Minister		$2,778 08
de Carteret, S. L., Deputy Minister	Without salary or expenses	
*Gordon, H. F., Assistant Deputy Minister	$4,920 00	360 72
*Allen, N. C.	4,980 00	
Apedaile, J. L.	6,000 00	401 38
Athey, H. S.	3,120 00	
Brown, G. M.	5,830 00	812 92
Clark, J. W. G.	6,500 00	1,041 23
*Conroy, P. S.	4,260 00	
Ghewy, G. M.	4,000 00	
Gough, I.	4,080 00	
Gough, W. J.	3,600 00	662 55
McKechnie, L. M.	3,500 00	
Morrison, G. M.	3,600 00	
Sheard, T.	6,000 00	413 49
Ward, W. H. (Mar. 13)	4,000 00	
Woolley, A. C.	3,600 00	
AIR SERVICES		
*Ain, J.	2,400 00	1,381 98
Allen, H. F.	2,700 00	
Anderson, A. C. ($612)	2,532 00	
Anderson, W. H.	2,760 00	
Andre, K. B.	2,400 00	1,315 68
Andrews, T. P.	2,520 00	
Archer, J. E.	2,400 00	
Archibald, C. L. (Sept. 17)	2,820 00	
Armstrong, E. F.	2,400 00	
Armstrong, H. L.	3,000 00	
Arnold, F. B. D.	2,400 00	668 31
Austin, F. D.	2,400 00	
*Baldwin, O. L.	2,400 00	338 85
Bangham, J. ($612)	2,532 00	
Bartlett, L. P.	2,520 00	
Bartlett, L. P. T. (Apr. 21)	2,520 00	
Bate, W. A.	2,640 00	
*Bell, R. C.	2,400 00	1,015 11
*Bemister, A. E.	2,400 00	612 39
Bennett, G. A.	3,240 00	
Berwick, R. A. D.	2,820 00	
Biggs, W. H. ($420)	3,120 00	
Biker, W. J. E.	2,400 00	811 83
Billman, R. S.	2,820 00	
Bishop, R. W.	2,820 00	
*Bishop, W. J.	2,400 00	1,293 74
*Black R. L.	2,400 00	628 38
*Blackberg, A. L.	2,400 00	
Blacklock, M. T.	2,520 00	
Blake, S. W. (Nov. 22)	3,120 00	
*Bodie, G. F.	2,400 00	1,326 62
Bodley, F. C.	2,820 00	
Booth, S. M.	2,530 00	
Both, J. (Apr. 1)	2,520 00	
Botterill, T. C.	2,820 00	
Bouchard, J. B. (Apr. 4)	2,820 00	
Boudler, L. P.	3,600 00	
Bourne, J. F.	2,820 00	370 10
Bowlin, D. C.	2,400 00	773 40
Braggins, W. P.	2,400 00	1,308 23
Bramley, J.	3,120 00	535 07
Brennan, N. W.	2,400 00	561 20
*Brewer, D. J.	2,400 00	802 53
Brian, M. E.	2,400 00	
Brockie, J. C.	2,640 00	725 55
Brocklebank, M.	7,000 00	944 43
Brookfield, R. J.	2,520 00	
Brooks, C. H. ($300) (July 15)	3,300 00	
Brown, F. T.	3,600 00	
Brown, R. P.	2,400 00	468 37
Brown, W. G.	2,400 00	
*Brunel, C. G.	2,400 00	
*Bryan, A. E.	2,400 00	1,293 44
Brydon, A. M.	2,940 00	
Bulger, G. C.	2,700 00	
Bunyard, R. G. ($600)	2,520 00	
Burt, E.	2,400 00	
Bushlen, H. E.	2,820 00	
Cameron, J. D.	2,820 00	
*Campbell, D. C.	2,400 00	1,285 18
Campbell, J. G. W.	2,700 00	
Campbell, J. J. (Feb. 7)	2,820 00	
Campbell, M.	2,820 00	
Carey, C. J. (June 26)	2,820 00	
Carlin, J. W.	2,820 00	
Carroll, A. M.	2,640 00	
Carter, F. J.	2,400 00	

	Salary rate	Travelling expenses
Carter, H.	3,120 00	
Carter, J. B.	3,120 00	
Cassidy, H. L.	2,520 00	
*Charleson, J. L.	2,400 00	1,526 70
Chestnut, K. R.	3,780 00	750 00
Chettlebury, F. B. ($612)	2,652 00	
*Chillcott, G. T.	3,200 00	2,156 78
Church, J. A.	6,500 00	1,002 75
Clark, A. O.	2,520 00	
Clark, F. W. G.	3,060 00	
Clarke, E. G.	2,700 00	1,829 50
Clarke, F.	2,460 00	
Clarke, J. R. ($612)	2,532 00	
Clarke, R.	2,400 00	
*Colborne, O. L.	3,300 00	403 58
Collins, M. C.	4,000 00	
Collins, S.	2,400 00	367 00
Congdon, J. H.	2,820 00	
*Connolly, H. J.	2,820 00	
*Cooke, E. F.	3,300 00	809 04
Cooke, F. T.	3,000 00	
*Cooke, G. E.	2,400 00	1,829 50
Cooke, T. W.	2,400 00	
Corrigan, W. S. W.	3,120 00	
Cosgrave, J. F.	2,700 00	
Creighton, C. S.	2,820 00	
*Crossley, W. E.	2,400 00	2,026 25
Crumpler, C. A.	3,600 00	
Currie, A. H.	2,460 00	352 59
*Curzon, J. H.	2,820 00	2,016 94
*Cuthbert, S. R.	2,400 00	1,843 24
Cuthbertson, W. B.	2,700 00	
Dales, J. A.	2,700 00	
Danik, W. (Sept. 1)	2,520 00	
Davidson, J. L.	2,820 00	
*Davidson, J. R. C.	2,400 00	840 50
Davies, J. H.	2,820 00	
Davis, F. L.	3,600 00	
Dawley, J. W.	2,640 00	378 19
Day, A. V.	2,940 00	
Deir, A. R.	2,700 00	
Devore, S.	2,700 00	
*Dilworth, H. M.	2,820 00	1,327 66
Dion, A. M. (Nov. 13)	3,600 00	
Doe, W.	2,400 00	
*Donald, A. S.	3,300 00	970 44
Donald, J. G.	2,520 00	
*Donaldson, W. A.	2,400 00	1,073 97
*Duff, D. A.	2,400 00	430 99
Dupuy, R. E. J.	2,880 00	
*Dussault, J. E.	2,400 00	986 50
Edwards, A. G.	2,520 00	
Ehly, L. J.	2,400 00	987 94
Elie, A. (Aug. 27)	2,820 00	
English, A. G.	3,000 00	
Evans, C. W. V., ($612)	2,532 00	
Evans, W. F.	3,400 00	383 55
Fairley, J.	2,520 00	
*Farquhar, A. S.	2,820 00	438 46
Farquharson, R. J.	2,820 00	
Fawcett, S. D.	3,420 00	
Featherstonhaugh, W. S. (Dec. 22)	3,060 00	
Ferguson, H.	2,820 00	627 40
Ferguson, M. U.	2,820 00	675 00
Finnison, G. A. ($612)	2,652 00	
*Flatt, J. A.	2,400 00	1,936 95
*Flintoff, A. F.	3,300 00	585 12
Folkins, J. C.	2,700 00	451 43
Forbes, F. W. (Sept. 1)	2,820 00	
Forker, A. M.	2,400 00	
Forsberg, C. R.	2,820 00	
*Fownes, F. J.	2,820 00	1,660 22
Frechet, R. A.	2,640 00	
Fredette, J. F.	2,400 00	
Freeman, A. T. ($620)	2,840 00	
Frye, W. G. ($612)	2,532 00	
Garden, H. T. (Feb. 1)	2,820 00	
Garland, J. B.	2,820 00	
Garrett, E. J.	2,820 00	
Gear, W.	2,400 00	
George, E. L.	2,820 00	
Gerrard, D. E.	2,520 00	
Gibbons, J. F.	2,400 00	
*Gifford, F. D.	2,820 00	962 22
*Gilbert, F. A.	2,400 00	873 08
Gilbert, G. H.	2,520 00	
Gillespie, C. C.	3,000 00	
Gillespie, W. G.	2,520 00	
Gilmour, J. D. ($612)	3,432 00	
Ginnae, E. L.	3,000 00	
Gladu, P.	2,460 00	
Godfrey, W. R.	2,700 00	
*Golding, A. C.	2,400 00	880 71
*Goodchild, R. H.	2,820 00	1,754 76
*Gorman, J. J.	2,400 00	865 26
Gourlay, R. M.	2,400 00	
Gow, J. J. ($612)	2,652 00	
Grafton, G.	2,520 00	
Graham, A. G.	2,820 00	
Graham, H. E. (Sept. 15)	2,520 00	
*Grant, C. G.	2,400 00	399 00
Grant, J. L.	2,400 00	
Greenlees, A. H.	2,400 00	838 06
Greenwood, A. H.	2,400 00	
Gregory, C. G.	3,000 00	
Grescoe, G. H.	2,820 00	
Grey, H. L.	2,520 00	
Griffin, B. D. ($612)	2,652 00	
Hall, W. E. (Apr. 16)	2,820 00	
Hamel, A. J.	2,520 00	

	Salary rate	Travelling expenses
*Hamelin, D. F.	2,400 00	1,911 31
Hamer, T. H.	2,520 00	
*Hamersley, H. A. J.	2,400 00	1,116 11
Hamill, H. A. P.	2,820 00	
Hamilton, G. R.	2,700 00	
Harding, W. A.	2,400 00	
Hargrave, W. H.	2,820 00	
*Hargreaves, W. T.	2,400 00	
*Harris, L. E.	2,400 00	
*Haven, F. G.	2,400 00	
*Hawkins, L. K.	2,400 00	511 39
*Hawley, E. F.	2,400 00	658 22
*Hayes, G. J.	2,400 00	970 47
Heaney, C. J.	2,400 00	
Heath, F. J.	3,000 00	
Hendry, N. W. ($612)	2,832 00	
Hendry, R. A.	2,820 00	
Hennessey, F. L.	2,400 00	
Herington, B. J.	3,120 00	831 00
Higbee, J. C.	3,300 00	
Hill, E. S.	2,400 00	319 05
Hill, G. R.	3,300 00	958 63
Hill, J. K.	2,700 00	
Hilton, R. R. (Oct. 25)	3,120 00	
*Hilts, I. F.	2,400 00	1,009 47
Hobbins, A. F. (Nov. 13)	4,320 00	
Holand, A. B.	4,000 00	1,532 82
Holland, A. W.	2,400 00	
Hollyman, F. K.	4,800 00	
Hornsby, J. T.	3,000 00	481 49
Howard, E.	2,520 00	
Howard, E. H.	2,820 00	
*Hughson, H. G.	2,400 00	1,500 62
Hunt, R. W.	2,400 00	
Huntley, E. S.	3,120 00	
Ilse, E. W.	2,400 00	
Isherwood, J.	2,820 00	
Jardine, H.	2,820 00	
Jenness, D.	5,000 00	
Jewett, F. C.	6,000 00	523 64
Johnson, D. W.	2,820 00	
Jones, H. J. D. (Feb. 9)	2,520 00	
Jones, H.	2,520 00	
Jones, R. H. (July 1)	2,400 00	
Jordan, H. S. ($972)	3,192 00	
Jourdain, C. C. F. (May 21)	2,400 00	
*Jupp, E. H.	2,820 00	383 21
Kearns, W.	2,400 00	
Keating, M. A. (Jan. 18)	2,520 00	
Keighley, W. C.	2,820 00	708 61
*Keith, H. P.	3,200 00	1,015 99
*Keith, L. S.	2,400 00	740 85
*Kelland, W. W.	2,400 00	410 40
Kelly, J. F.	2,820 00	751 63
Kemp, O. (May 16)	2,760 00	
Kenalty, B. J.	3,120 00	360 48
*Kennedy, J. L.	2,400 00	
Kenney, C. L.	3,780 00	637 29
Ker, R. G. ($612)	2,652 00	
Kerley, A. D.	2,820 00	
Kilborn, K. M.	2,820 00	
Kilfin, H. L. S. ($620)	2,840 00	
*Kilgour, W.	2,400 00	591 81
King, C. F.	2,400 00	
Knight, A. R.	2,820 00	
Knight, L.	2,700 00	696 27
Knott, C.	2,400 00	
*Knutsen, G.	2,400 00	1,662 46
Kuszwiski, Z.	3,120 00	
Laederer, C. L. (July 15)	4,200 00	
Laforrest, J. P. A.	2,820 00	
Langley, J. B. (Aug. 8)	3,120 00	
*Latimer, V. N.	2,400 00	
Lawrence, G. E. G.	2,400 00	
Lebans, N. J.	2,400 00	
Lee, J.	2,520 00	
Lefort, J. S.	2,400 00	
*Leggatt, C. W.	3,660 00	
Lennox, E. E.	2,600 00	
Leon, B.	4,500 00	
Leroux, J. P.	2,400 00	
Liisberg, H. G. B.	2,400 00	316 02
Lilley, N. E.	3,000 00	
*Lillico, R. S. B.	2,400 00	548 50
Linington, F. W.	2,400 00	
*Logan, G. E.	2,400 00	
Lomx, E. M.	2,520 00	
Longstaff, J. C. (Nov. 1)	2,820 00	
Lord, T. D.	4,200 00	
Lowndes, B. V.	2,400 00	
Lynch, C. V.	2,820 00	
MacDonald, D. E.	2,820 00	
MacDonald, E. L., ($612)	2,532 00	
MacDonald, W. C.	2,400 00	899 80
MacGregor, J. D.	2,400 00	
MacKean, J. L.	2,820 00	306 00
MacLaren, J. P.	2,400 00	
MacLatchey, C. W.	2,820 00	344 31
MacLean, M. (May 18)	4,000 00	
MacLean, W. A.	3,240 00	
MacPherson, G. A. (Nov. 15)	2,820 00	
Maher, W. R.	4,800 00	
Malcolm, J. ($600)	2,520 00	
Manchester, D. E.	2,400 00	1,208 70
Manhard, W. E.	3,400 00	
*Manzer, R. W.	2,400 00	1,347 91

	Salary rate	Travelling expenses
Margach, G. M.	2,820 00	
Marquis, A.	2,400 00	1,921 62
*Marshall, M. H.	2,400 00	794 79
Martin, A. H.	3,700 00	
Martin, K. W.	2,580 00	904 14
Martin, R. M. (July 1)	2,820 00	
Martinson, R. L.	2,640 00	
*Martyn, O. W.	2,400 00	
Mason, C. A.	2,520 00	
Mathewson, B. A.	2,400 00	625 20
Mathieson, J. R.	2,460 00	
McAskill, J. (Feb. 22)	2,700 00	
McCabe, W. A.	3,000 00	
McCaully, H. C.	2,400 00	976 57
*McClary, N. H.	2,400 00	626 40
McCulloch, J. C.	2,520 00	
*McEachern, A. C.	2,400 00	2,549 68
McEachern, D. J.	2,400 00	1,338 39
McGowan, R. C. (Aug. 4)	3,600 00	
*McIntyre, H. A.	3,300 00	987 01
*McMillan, H. D.	2,400 00	1,005 09
McNeiley, A	2,820 00	
McPhee, I. M. ($480)	2,400 00	
McPherson, G.	2,520 00	
Meadows, F. E.	3,240 00	352 45
Melanson, J. E.	3,600 00	
*Mersereau, J. A.	2,400 00	563 95
*Miard, H. T.	2,400 00	1,088 19
Miles, E. L.	3,600 00	1,043 50
Miles, R. G.	2,400 00	
Mill, J. G.	2,400 00	
Miller, L.	2,520 00	
*Millidge, L.	2,820 00	
Mills, J. S. (Sept. 16)	2,820 00	
Milne, J. E. ($620)	2,840 00	
Mitchell, A. (Jan. 29)	3,000 00	
Monckton, P. M.	2,820 00	
Montgomery, G. R.	2,400 00	
Moon, C. L. (Sept. 14)	2,820 00	
Moore, P.	2,640 00	
Morris, T.	2,520 00	
Morris, W. H.	2,400 00	
Morrison, N.	3,120 00	
Morrissette, R.	2,820 00	
Morse, G. P.	3,180 00	
Moss, B. V.	2,400 00	849 66
Muir, J. F. (Sept. 6)	2,820 00	
Myers, L.	2,800 00	
Nason, E. M.	2,820 00	
*Neales, W. S.	2,820 00	2,075 46
Newcomen, T. R. G.	2,820 00	674 10
Newmann, T. O.	2,400 00	483 94
Niven, W. M. (Apr. 5)	2,520 00	
Noad, F. (June 27)	2,820 00	
Noakes, A. E.	2,520 00	
O'Brien, G.	2,460 00	
Ogle, J. K. ($612)	2,532 00	
O'Neill, J. F.	3,120 00	
O'Neill, K. E.	2,700 00	
Ostiguy, G. L.	2,820 00	
Ostrom, J. A.	2,400 00	
Overbury, R. F.	3,000 00	
Page, B. A.	2,700 00	
Paget, A. E. ($612)	3,432 00	670 43
Paget, B. W.	2,820 00	808 73
Palleck, H. F.	2,400 00	407 97
Panet-Raymond, D.	3,000 00	
Parent, P. E.	4,000 00	1,574 45
*Parker, G. H.	2,400 00	
*Parsons, C. St. C.	2,400 00	1,320 03
Passow, F. M.	2,820 00	523 13
*Patterson, H. W.	2,400 00	382 02
Patterson, J. E. J.	2,700 00	
Peck, H. A.	2,820 00	
Percy, E. C.	2,820 00	1,816 00
*Phillips, J. E.	2,400 00	879 27
*Pickard, T. D.	2,400 00	1,264 13
Pollard, A. C.	2,820 00	
Porless, R. F. ($612)	2,532 00	
Porter, F. W.	3,300 00	
Price, K. J.	3,120 00	
*Proctor, F. R. H.	3,300 00	492 69
Procter, J. R.	2,600 00	
Quartermaix, R. G.	2,600 00	
Randlesome, H. G.	2,820 00	
*Rathbone, K. C.	2,400 00	583 25
Rawson, E. O.	2,820 00	
*Rea, W. E.	2,400 00	411 20
Real, W. G.	2,520 00	
Reid, G. G.	2,820 00	886 32
Reiffenstein, J. C.	2,820 00	1,138 45
Renwick, J. W.	3,000 00	
Rieder, A. C. (Apr. 17)	2,400 00	
Robb, A. D.	3,293 00	
Roberts, C. J.	2,520 00	
*Robertson, D. S.	2,820 00	516 10
Robinson, A. H. ($600)	2,520 00	
Robinson, N. L.	2,520 00	
Rogerson, W. H.	2,820 00	
Rolland, D. C.	2,520 00	
Rollo, A. P.	2,820 00	
Rolston, J. M.	2,820 00	
Ross, D. A.	3,000 00	
Ross, D. S. G.	2,400 00	
Ross, J. A.	2,820 00	
Rothery, J. H.	2,520 00	
*Roussell, F.	2,400 00	1,206 77
Rumble, G. B.	3,300 00	
Russell, J.	2,700 00	
St. John, R. E.	2,700 00	
Samson, P. E. (Oct. 10)	2,400 00	

	Salary rate	Travelling expenses
Sandbrook, A. J., (\$612)	2,532 00	
Sanscartier, J. A. (\$480)	2,520 00	
Sargeant, H.	2,520 00	
Saunders, A. E.	2,400 00	537 70
Savard, A.	5,800 00	807 86
Say, C. (\$612)	2,532 00	
Scott, A. D.	2,820 00	425 12
Scott, A. D. N.	2,400 00	
Scott, E. H.	2,400 00	3,835 01
*Scott, G. L.	2,400 00	
*Scott, J. D.	2,400 00	1,899 12
Scott, J. W. (\$612)	2,832 00	
Scott-Peer, D. E.	2,400 00	
Sears, J. E.	2,400 00	846 24
Sellars, W. M.	2,640 00	
Sharp, F. M.	2,820 00	
Shrimshire, J. T.	2,400 00	
Silverthorn, H. F.	3,600 00	
Simms, C. E.	3,300 00	
Simpson, A. E.	2,820 00	
Smeaton, J. L.	2,400 00	
Smith, F. W.	2,520 00	
*Smith, G. W.	3,300 00	
Smith, H. E.	2,520 00	
*Smith, J. D.	2,565 00	836 90
Smith, J. H.	3,060 00	
Smith, R. (Oct. 5)	6,000 00	
Smith, R. T.	2,400 00	2,328 72
Smith, W. T. C. (Jan. 6)	2,820 00	
Sniderman, S. E.	4,720 00	
*Somerville, A. L. H.	3,300 00	1,381 70
*Steers, W. B.	2,820 00	644 15
Stefels, W. J. (Oct. 11)	2,820 00	
Stephenson, R. J.	2,400 00	1,330 87
Stevens, R. H.	2,832 00	
Stewart, N. L.	2,520 00	
Stewart, R. (Nov. 18)	4,200 00	739 85
Storr, H.	2,400 00	
Stratton, W. D. G.	2,820 00	1,125 00
Strong, G. N. E.	2,520 00	
Swann, W. M. (Feb. 17)	2,820 00	
Swift, E. R.	2,400 00	748 67
Sylvestre, W. C. (Sept. 25)	2,820 00	
*Tait, T. W.	2,400 00	349 70
Tambling, A. H.	2,700 00	
Taylor, F.	2,700 00	
Taylor, G.	2,520 00	
*Taylor, G. L.	2,400 00	1,805 42
Taylor, T. (Jan. 1)	2,700 00	953 04
Tempany, H.	3,120 00	778 00
Thomas, M. F.	3,420 00	505 99
Thompson, J. W.	2,820 00	727 35
Tobey, L. A.	2,820 00	582 75
Torbet, W. C.	2,400 00	
Treleaven, H. (July 16)	2,400 00	
*Tupper, R. J.	2,580 00	
Turner, R. F.	2,400 00	
Vye, D. M.	2,820 00	
Walker, F.	2,640 00	
Walsh, W. J.	3,060 00	
*Ward, T.	2,820 00	
Waterworth, J. F. (\$612)	2,532 00	
Watson, J. F.	3,600 00	
Weaver, K.	2,520 00	
Wellington, F. D.	3,120 00	
Wells, H. J.	2,400 00	420 00
Werbin, F.	2,400 00	
Wetherall, F. A. P.	2,820 00	
White, C. R.	2,400 00	1,873 95
*Whiteley, F. B.	2,400 00	1,230 29
Whittall, E. T. (July 28)	2,640 00	
Whittall, F. R.	3,600 00	
Willett, G. T.	2,520 00	
Willett, N. E.	2,400 00	
Williams, R. H.	2,820 00	
Williams, R. P. (\$600)	2,520 00	
Willis, E. G.	2,400 00	
*Wilson, J. P.	2,820 00	
Wilson, T. S.	2,520 00	
Wilson, W. B.	3,600 00	
Woodbridge, J. H.	2,520 00	
Work, W.	2,820 00	
*Young, F.	2,400 00	1,125 98
Young, V.	3,200 00	
*Yuill, J. L.	2,400 00	1,196 17

* These employees received war duties supplements (see list).

As of March 31, 1943, there were 77 employees receiving annual war duties supplements as follows: J. Ain, \$420; N. C. Allen, \$520; O. L. Baldwin, \$420; R. C. Bell, \$420; A. E. Bemister, \$420; M. E. Y. Bigras, \$180; W. J. Bishop, \$420; L. F. Bisson, \$660; R. L. Black, \$420; A. L. Blackberg, \$420; G. F. Bodie, \$420; D. J. Brewer, \$420; E. A. Brooks, \$480; C. G. Brunel, \$420; A. E. Bryan, \$420; D. Callaghan, \$600; D. C. Campbell, \$420; S. A. Carriere, \$300; J. L. Charleson, \$420; G. T. Chillcott, \$600; A. Clare, \$360; O. L. Colborne, \$600; H. J. Connolly, \$480; P. S. Conroy, \$540; E. F. Cooke, \$600; G. E. Cooke, \$420; R. Cornblat, \$300; W. E. Crossley, \$420; M. H. Cruickshank, \$180; J. H. Curzon, \$480;

S. R. Cuthbert, $420; A. M. Dare, $240; J. R. C. Davidson, $420; H. M. Dilworth, $480; A. S. Donald, $600; W. A. Donaldson, $420; D. A. Duff, $420; J. E. Dussault, $420; A. S. Farquhar, $780; J. A. Flatt, $420; A. F. Flintoff, $600; F. J. Fownes, $780; F. D. Gifford, $420; F. A. Gilbert, $420; A. C. Golding, $420; R. H. Goodchild, $480; H. F. Gordon, $1,080; J. J. Gorman, $420; C. G. Grant, $420; A. H. Greenlees, $420; D. F. Hamelin, $420; H. A. J. Hamersley, $420; W. T. Hargreaves, $1,020; L. E. Harris, $420; F. G. Haven, $420; L. K. Hawkins, $420; E. F. Hawley, $420; G. J. Hayes, $420; I. F. Hilts, $420; M. C. Hoey, $240; H. G. Hughson, $420; E. H. Jupp, $780; H. P. Keith, $600; L. S. Keith, $420; W. W. Kelland, $420; J. L. Kennedy, $420; W. Kilgour, $315; E. Kingsbury, $480; G. Knutson, $420; V. N. Latimer, $420; C. W. Leggatt, $360; R. S. B. Lillico, $420; G. E. Logan, $480; W. D. MacDonald, $420; R. W. Manzer, $420; W. E. Marchand, $300; M. H. Marshall, $420; O. W. Martyn, $420; N. H. McClary, $420; E. M. McCormick, $180; A. C. McEachern, $900; H. A. McIntyre, $600; H. D. McMillan, $420; J. A. Mersereau, $420; H. T. Miard, $480; L. Millidge, $480; W. S. Neales, $480; G. H. Parker, $420; C. St. C. Parsons, $420; H. W. Patterson, $420; J. E. Phillips, $420; T. D. Pickard, $900; F. R. H. Proctor, $600; K. C. Rathbone, $200; W. E. Rea, $420; M. M. Robb, $240; D. S. Robertson, $780; F. Roussell, $420; E. F. Scott, $240; G. L. Scott, $480; J. D. Scott, $420; F. H. Smail, $480; G. W. Smith, $600; J. D. Smith, $1,020; A. L. H. Somerville, $600; W. B. Steers, $480; T. W. Tait, $900; G. L. Taylor, $420; R. J. Tupper, $420; T. Ward, $480; E. Watts, $180; F. B. Whiteley, $480; J. P. Wilson, $480; R. I. Wilson, $420; D. Wynne, $300; F. Young, $420; J. L. Yuill, $420.

The following employees, whose salary rates were under $2,400, were paid travelling expenses, exclusive of transportation warrants, in excess of $300: T. V. Adam, $346.04; E. A. Adams, $661.32; G. Ahern, $357.85; H. Ainsworth, $819.90; K. S. Akhurst, $1,533.65; H. V. Allan, $670.95; A. G. E. Argue, $534.75; W. Atfield, $765.29; W. Austin, $648.38; B. M. Bailey, $520; J. H. H. Ballantyne, $384.10; C. Barnes, $506.77; G. R. Barnes, $342; C. S. W. Barwell, $510.35; D. W. Bate, $480.65; H. Bazett, $410.17; T. Beckett, $420.15; W. Begin, $301.63; F. L. Bentley, $615.12; A. Berg, $410.15; J. Bergithon, $343.50; A. M. Betts, $313.75; J. Bessett, $319.35; W. T. Blackstock, $466.32; A. G. Border, $313.73; J. H. Boyce, $1,411.27; C. D. Boyd, $446.50; H. T. Bradley, $536.35; A. J. Braithwaite, $641.45; P. Bray, $572.01; W. E. Bright, $1,073.33; V. J. R. Brister, $774.19; L. F. Brown, $305.82; R. P. Brown, $504.61; H. Brummer, $950.65; P. E. Brunelle, $508.13; F. Burns, $483.13; J. F. Callaghan, $1,259.58; N. C. Cameron, $594.96; H. A. Campbell, $1,566.38; P. A. Campbell, $312.60; J. Carroll, $322.50; D. G. Carty, $595.30; R. A. Caswell, $309.51; E. D. Clarke, $300.85; R. E. Clarke, $1,533.26; J. R. Coe, $358.65; A. N. Colter, $361.20; R. Congdon, $668.16; C. G. Connolly, $968.07; F. J. Cook, $360.05; R. C. Coulbourn, $314.50; J. J. Currie, $517.75; J. Cutler, $416.50; R. H. David, $313.55; W. G. Dawe, $319.36; E. T. Dean, $362.90; J. A. Doig, $492.26; F. Donald, $690; C. B. C. Donnelly, $502.45; W. K. Douglas, $397.13; W. M. Dowling, $587.90; C. Duncan, $925.05; C. S. Edgett, $1,419.36; E. M. Elsley, $464.64; R. W. Evans, $400.63; E. Fabbi, $835; J. E. Fanning, $584.40; R. W. Farley, $685.50; N. L. Fawcett, $1,417.10; C. Forest, $1,014.16; E. S. Fry, $448.76; C. Gerow, $1,662.50; R. C. Giberson, $550.43; E. G. Giffith, $316.30; R. H. Gillingham, $490.37; P. A. Girard, $410.25; J. E. Goodwin, $425.55; R. Gordon, $434.46; L. W. Gourlay, $810.58; S. Graham, $520.41; W. G. Grant, $1,524.02; W. J. Green, $585.15; S. H. Grish, $422.90; A. E. Grombridge, $584.25; R. Hamilton, $481.75; C. Hansen, $886.50; J. H. Harding, $1,140.15; R. E. Harris, $860.75; W. F. Hargreaves, $1,184.28; G. L. Haydon, $756.34; G. F. Hayes, $398.64; T. Herman, $651.23; W. L. Hetherington, $860.03; G. Hill, $577.25; G. H. Hoganson, $412.85; W. Holdworth, $916.17; A. Holland, $535.18; J. W. Hopkins, $341.92; W. C. Hopkins, $405.23; G. E. Howes, $377.30; W. L. Hughes, $831.23; D. Hutchinson, $353.05; R. A. Hyde, $465; W. H. Irvine, $1,346.15; H. E. Jenkins, $1,458.70; B. I. Johnson, $587.38; D. S. Johnson, $368.05; J. S. Johnson, $1,315.46; J. Kaizar, $308.25; J. F Keenleyside, $388.26; B. A. Kelly, $818.40; D. B. Kennedy, $387.70; R. H. Kennedy, $354.35; H. Kilray, $418.67; J. Knudtson, $362; E. D. Lalonde, $417.39; J. Lawson, $446.72; W. S. Lawson, $356.85; C. A. Lebeuf, $1,253.11; A. Leed, $347; G. H. Legg, $857.25; L. R. Leslie, $432.08; A. W. Lines, $1,007.79; R. A. Lockhart, $371.73; C. Loder, $358.05; L. Lougheed, $319.50; N. G. MacArthur, $301.49; P. W. MacDonald, $451.32; W. R. MacDonald, $372.95; G. T. MacFarlane, $480.06; J. G. MacKay, $466.15; J. M. Maher, $774.47; O. W. Martin, $302; M. A. Martin, $302; R. F. Martin, $350; E. H. Matthews, $762.03; J. R. Maughan, $731.70; D. McAskill, $716.13; L. McAvoy, $422.76; W. R. McClary, $350; W. A. McDougall, $1,140.25; D. S. McGreary, $387.87; K. H. McIntosh, $353.50; J. McLeod, $373.50; R. R. McMichael, $632; W. McMillan, $766.95; M. McMullin, $423.47; A. R. McNeily, $526.93;

S. W. Miller, $394.15; M. B. Morgan, $420.25; J. D. W. Morris, $902.44; A. Myles, $346; A. Nantel, $484.30; J. L. Neily, $400.75; W. D. Neish, $795; C. H. Ney, $341.80; D. J. Nicholson, $626.61; J. R. Nutter, $455.75; D. D. Oldreive, $317.71; S. E. Paisley, $1,789.35; Q. Pakop, $320.45; H. Parsons, $567.77; D. H. Perkins, $308.02; A. T. Phillips, $1,382.31; R. Plante, $892.60; L. J. Podd, $1,253.67; A. F. Provanzano, $326.60; J. L. Rannie, $305.50; R. Rayworth, $793.93; J. P. Renaud, $624.14; B. Rennie, $871.66; F. Richard, $1,048.86; J. D. Robinson, $675; E. Ronayne, $301.70; J. Ruddick, $1,362.70; S. S. Ruggles, $1,217.92; C. H. Ruthledge, $831.52; W. R. Sadler, $791.80; O. St. Jacques, $1,114.55; R. M. Sanderson, $1,078.20; M. Sapara, $1,397.10; B. P. Scott, $388.05; J. M. Searle, $801.75; H. C. Simpson, $744.40; J. N. Simpson, $1,090.19; F. H. Small, $949.49; I. Smallenberg, $384.55; W. W. Smith, $564.40; V. A. Srogen, $451.65; E. E. Stevens, $686.32; L. M. Stevenson, $731.38; G. R. Stinson, $594.38; H. K. Stuart, $662; J. A. Taillon, $1,356.91; W. T. Tait, $2,013.11; F. Taitinger, $957.62; D. H. Tapp, $868.54; L. Thomas, $303.75; C. Thompson, $798.93; E. A. Thompson, $746.16; W. V. Tucker, $317.34; F. A. Urquhart, $347.27; A. Valchuk, $432.69; J. G. Wall, $1,233.79; H. E. Walsh, $411.24; M. R. C. Warren, $1,598.59; H. Webb, $409.05; G. Wells, $487.75; J. Wheatley, $783.85; C. A. Whittel, $707.59; J. O. Wilhelm, $518.43; W. J. Williamson, $690.38; W. C. Willock, $911.09; H. Wills, $1,044.47; A. Wilson, $1,218.64; A. L. Wilson, $1,016.35; J. Wilson, $1,017.95; J. M. Wingfield, $348.95; J. Witchall, $507.75; B. H. Witherspoon, $956.18; C. F. Wootton, $576.14; C. W. Workman, $452.26.

Suppliers Accounts

Payments to contractors and other suppliers amounting to $10,000 or more, charged to Department of National Defence, Air Services war allotments were:—

Abbey Co., $26,876.80; George C. Abbott Ltd., $26,482.85; Acadia Construction Co., Ltd., $102,749.88; Accessories Manufacturers Ltd., $26,156.67; D. Ackland & Son Ltd., $10,930.79; Acme Construction Co., Ltd., $299,908.32; Acme Glove Works Ltd., $149,441.79; Acme Office Supplies Ltd., $52,791.21; Acme Steel Co. of Canada Ltd., $11,288; Acme Underwear Reg'd., $13,875.22; Acton Rubber Ltd., $130,459.62; J. D. Adams Ltd., $30,228.53; The Adams & Vandusen Co., $14,466.95; Adel Precision Products, $20,501.98; Advertising Agencies of Canada, $157,334.97; Aerial Machine & Tool Corp, $13,276.72; Aga Heat (Canada) Ltd., $72,343.41; Agfa Ansco Ltd., $10,415.39; Ainsworth Electric Co., $11,375.40; Aircraft Repair Ltd., $3,682,409.23; Aircraft Supply & Equipment Co. Ltd., $67,864.68; Aird & Son Ltd., $92,503.12; D. Aitkin, $11,741.63; Alaska Steamship Co., $32,544.08; Alberta Construction Co., $16,517.22; Alberta Laundry Ltd., $13,497.33; Alberta Motor Boat Co., $19,532.70; Province of Alberta (various departments), $171,728.29; University of Alberta, $261,844.56; Allanson Armature Manufacturing Co., $123,284.03; The Allore Co., Ltd., $13,584.10; Alma Sales & Service Co., $66,688.87; Alpha Aracon Radio Co., Ltd., $19,488.54; Aluminum Co. of Canada Ltd., $51,012.25; Aluminum Goods Ltd., $33,718.25; Amalgamated Electric Corp. Ltd., $149,334.70; The American Pad & Textile Co., $217,146.85; Anaconda American Brass Ltd., $24,379.71; Anderson Furniture Factory, $12,883.54; Anderson Plumbing Co., $11,972.25; Anglo Canadian Oils Ltd., $20,302.02; Anglo Canadian Wire Rope Co., Ltd., $71,756.22; The Anglo-Newfoundland Development Co., Ltd., $14,330.82; Anthes Foundry Ltd., $136,078; Anticosti Shipping Co., $148,658.87; Arcadia Construction, $706,882.87; Arctic Ice Co., Ltd., $14,066.67; Armstrong Bros., $351,801.61; Aro Equipment Corp, $13,267.87; Arrow Hart & Hegeman (Canada) Ltd., $31,193.89; The Arctic Oil Co., $17,051.34; The J. H. Ashdown Hardware Co., Ltd., $44,784.91; Assiniboia Engineering Co. (Alberta), $361,712.75; Associated Chemical Co. of Canada Ltd., $21,183.04; Associated Screen News Ltd., $107,144.32; Herbert A. Atkinson, $10,710; Atlantic Construction Co., $35,828.53; Atlas Brush, $21,225.49; The Atlas Construction Co., Ltd., $7,257,189.49; Atlas Polar Co., Ltd., $123,372.65; Auger & Fils Enrg., $18,348.23; Auto Engine Works Inc., $11,974.91; Aviation Electric Ltd., $2,578,217.37; Avon River Power Co., Ltd., $45,068.44; Ayers Ltd., $10,314.46; Aylmer Steam Laundry, $14,011.95.

Charles H. Babb Co., $11,048.94; Backstay Standard Co., Ltd., $80,326.78; Gerard A. Baert, $16,543.83; Phillippe Baillargeon & Sons, $30,321.42; W. L. Ballentine Co., Ltd., $49,904.48; Baltimore & Ohio Railroad Co., $44,601.70; Baragar Bros., $32,868.86; Barber Construction Ltd., $12,137.71; G. E. Barbour Co., Ltd., $15,813.60; Wallace Barnes Co., Ltd., $19,358.99; Barr & Anderson Ltd., $86,198.20; The Barrett Co., Ltd., $19,656.14; Barrie

Glove & Knitting Co., Ltd., $40,791.55; Barringham Rubber Co., Ltd., $13,280.85; Barrymore Cloth Co., Ltd., $28,409.64; Walter Barss, $23,712.50; Bates & Innes Ltd., $106,241.74; Bauer & Black, $15,320.53; J. H. Baxter and Co., Ltd., $32,429.83; G. E. Baynes, $116,169.71; W. D. Beath & Son Ltd., $105,752.71; Beatty Bros. Ltd., $28,964.22; Beaver Alberta Lumber Ltd., $29,201.22; Beaver Lumber Co., Ltd., $10,300.06; Frank Beban, $13,500; Belding Corticelli Ltd., $16,000.59; Bell Aircraft Corp., $86,474.58; Bell Refining Co., Ltd., $13,470.78; Bell Telephone Co. of Canada Ltd., $450,475.90; Belleville Foundries Ltd., $33,126.43; Belmont Construction Co., $377,691.80; Bellos Ranch and C. T. Docherty, $25,902.50; Bendix Eclipse Canada Ltd., $235,557.79; Bennett Pratt Ltd., $74,978.69; Bennett & White Construction Co., Ltd., $2,665,252.30; Bennett & White of Edmonton Ltd., $380,807.82; Bennett & Wright Ltd., $123,545.82; A. C. Benson Shipyard Ltd., $81,696.73; Bentwood Chair & Table Mfg. Co., Ltd., $34,066.10; Berkel Products Co., Ltd., $50,753.39; Berkley Neckwear Co., $24,190.60; Berry Bros. Inc., $104,471.88; J. Bertrand & Frere, $39,741.87; Berwick Bakery, $10,328.72; Bethlehem Steel Export Corp., $62,535.21; The B. G. Corporation, $306,748.42; Bi-Lateral Fire Hose Co. of Canada, $28,326.08; Bickle-Seagrave Ltd., $72,800.20; Biltmore Shirt Co., Ltd., $240,832.93; W. Bingley & Son Ltd., $39,415; Bird Construction Co., Ltd., $3,155,068.93; The Bird Woollen Mill Co., Ltd., $67,252.53; Blachford Footwear, $66,735.71; Black & Decker Mfg. Co., Ltd., $10,421.67; Blair, White & O'Keefe Ltd., $12,229.30; Blakeny & Son Ltd., $29,857.68; G. S. Blakeslee & Co., Ltd., $18,402.75; Bloedel, Stewart & Welch Ltd., $10,853.18; Blue Ribbon Ltd., $26,932.34; Theo. Bockstall, $11,828.20; Boeckh Co., Ltd., $40,871.61; B. Boe Ltd., $46,020.52; Boeing Aircraft of Canada Ltd., $11,615,875.93; Bolter Bros., $312,136.51; Thos. Bonar & Co. of Canada Ltd., $62,742.38; Boon Strachan Coal Co., Ltd., $20,761.29; Boosey & Hawkes Canada Ltd., $18,544.36; The Borden Co., Ltd., $17,575.04; Henry Borger & Son Ltd., $335,829.25; Harry G. Boss, $15,000; Boston Insulated Wire & Cable Co., Ltd., $17,521.23; Boundary Bay Flying Training School Ltd., $833,604.54; S. F. Bowser Co., Ltd., $166,544.83; Braemore Neckwear Co., $14,501.03; Brampton Knitting Mills, $58,600.57; Brandon Creamery & Supplies Co. Ltd., $36,649.20; Brandon Packers Ltd., $52,685.64; Brandram Henderson Ltd., $15,493.93; Brantford Coach & Body, Ltd., $26,878.42; Brantford Oven & Rack Co., $16,360.75; Brantford Public Utilities Commission, $10,935.24; Bras d'Or Coal Co., Ltd., $136,978.01; The Breadner Co. Ltd., $14,651.78; Breeze Corporation Inc., $14,930.64; Douglas Bremner Construction Ltd., $146,814.47; Brennan Paving Co., Ltd., $127,734.04; W. C. Brennan Contracting Co., $1,106,776.26; Bright Star Battery Co., $21,481.33; Brill Hat & Cap Co. Ltd., $112,070.62; Bristol Aircraft Products Ltd., $1,671,678.09; British Aeroplane Engines Ltd., $1,444,599.24; British American Oil Co., Ltd., $5,143,389.87; British America Paint Co., Ltd., $20,035.94; British Air Commission, $11,742.11; British Columbia Concrete Co., Ltd., $61,034; British Columbia Crossarm Co., $60,905.97; British Columbia Electric Railway Co., Ltd., $208,545.11; British Columbia Equipment Co., Ltd., $17,411.38; British Columbia Fuel Co., Ltd., $11,794.97; British Columbia Plywoods (Quebec) Ltd., $16,307.53; British Columbia Telephone Co., $204,448.65; University of British Columbia, $25,936; British Purchasing Commission, $99,308.26; British Rubber Co. of Canada Ltd., $116,732.95; British Yukon Navigation Co., $573,578.42; Bronson Co., $14,000; Brown Boggs Foundry & Machine Co., Ltd., $41,475.66; Brown & Rutherford Ltd., $14,160.39; Brunner Corporation (Canada) Ltd., $76,682.20; Buchan Construction Co., $436,849.78; F. L. Buchanan Ltd., $17,175.23; Wm. Henry Buckingham, $39,000; Buell Mfg. Co., $71,107.76; Buffalo Cap & Neckwear Ltd., $87,334.97; Builders Millwork & Cabinet Co., $13,077.56; F. W. Bumstead, $11,302.72; W. W. Burdett & Co., $13,648.81; Burgess Battery Co., $11,914.36; Burns & Co., Ltd., $577,004.35; Burrard Shipyard & Engineering Works Ltd., $35,426.96; B.V.D. Co., Ltd., $329,760.09.

City of Calgary, $143,199.39; Calgary Power Co., Ltd., $220,953.25; Cambridge Instrument Co. Inc., $121,739.31; Cambridge Knitwear Mills Ltd., $96,140.10; A. F. Campbell & Son, $10,107.49; Campbell Bros. & Wilson Ltd., $11,862.47; Campbell Steel & Iron Works Ltd., $54,067.15; Campbell Wilson & Strathdee Ltd., $24,746.26; Canada Bread Co., Ltd., $24,862.95; Canada Cement Co., Ltd., $241,764.21; Canada Coal Ltd., $40,432.15; Canada Comforter Co., Ltd., $131,142.14; Canada Creosoting Co., Ltd., $15,607.15; Canada Cycle & Motor Co., Ltd., $20,991.06; Canada & Dominion Sugar Co., Ltd., $51,698.71; Canada Foundries & Forgings Ltd., $20,972.31; Canada Ingot Iron Co., Ltd., $121,940.46; Canada Motor Products Ltd., $10,864.51; Canada Packers Ltd., $1,156,740.29; Canada Steamship Lines Ltd., $139,696.96; Canada Varnish Co., Ltd., $11,257.42; Canada West Shoe Mfg. Co., Ltd., $166,293.64; Canada Wire & Cable Co., Ltd., $466,118.63; Canadian Aircraft Instruments & Accessories Ltd., $620,613.99; Canadian Airways Ltd., $967,047.69; Canadian Airways (Training) Ltd.,

$857,369.38; Canadian Asbestos Co., $20,516.33; Canadian Associated Aircraft Ltd., $268,343.72; Canadian Aviation Products Ltd., $26,872.91; Canadian Bag Co., Ltd., $63,034.01; Canadian Bakeries Ltd., $31,867.24; Canadian Bemis Bag Co., Ltd., $91,465.43; Canadian Bitumuls Co., Ltd., $102,643.04; Canadian Blower & Forge Co., Ltd., $24,049.30; The Canadian Bridge Co., Ltd., $103,879.16; Canadian Brown Steel Tank Co. Ltd., $34,341.55; Canadian Canners, Ltd., $33,156.69; Canadian Canners (Western) Ltd., $37,311.76; Canadian Car & Foundry Co., Ltd., $9,502,139.96; Canadian Comstock Co., Ltd., $349,821.49; Canadian Converters Ltd., $28,344.16; Canadian Cork Co., Ltd., $13,021.42; Canadian Durex Abrasives Ltd., $30,007.35; Canadian Fairbanks Morse Co., Ltd., $243,930.84; Canadian Flag Mfg. Co., $10,477.76; Canadian Garment Mfg. Co., $14,183.19; Canadian General Electric Co., Ltd., $1,175,796.48; Canadian Ice Machine Co., Ltd., $22,575.18; Canadian Import Co., Ltd., $64,545.85; Canadian Industrial Alcohol Co., Ltd., $12,898.17; Canadian Industries Ltd., $351,577.02; Canadian Ingersoll-Rand Co., Ltd., $581,891.84; Canadian Johns Manville Co., Ltd., $100,387.78; Canadian Kodak Sales Ltd., $416,628.90; Canadian Laco Lamps Ltd., $19,904.59; Canadian Line Materials Ltd., $30,835.58; Canadian Liquid Air Co., Ltd., $64,653.35; Canadian Marconi Co., $1,325,846.60; Canadian Motor Lamp Co., Ltd., $168,486.97; Canadian Name Plate & Mfg. Co., $12,254.35; Canadian National Carbon Co., Ltd., $25,706.60; Canadian National Exhibition, $261,650.36; Canadian National Express, $320,373.41; Canadian National Railways, $9,513,737.92; Canadian National Steamships, $391,970.27; Canadian National Telegraphs, $523,395.39; Canadian Oil Companies Ltd., $241,906.81; Canadian Pacific Air Lines Ltd., $1,945,544.67; Canadian Pacific Express Co., $216,666.35; Canadian Pacific Railway Co., $7,930,964.30; Canadian Pneumatic Tool Co., Ltd., $12,209.06; Canadian Poultry Sales Ltd., $17,704.65; Canadian Power Boat Co., Ltd., $64,279.64; Canadian Pratt & Whitney Aircraft Co., Ltd., $4,446,592.62; Canadian Public Booth Co., Ltd., $20,224.97; Canadian Wm. A. Rogers Ltd., $24,638.50; Canadian Rogers Sheet Metal & Roofing Ltd., $35,714.74; Canadian Shirt & Overall Co., Ltd., $33,135; Canadian Silk Mfg. Co., Ltd., $11,451.32; Canadian Sportwear Ltd., $367,983.11; Canadian Steel Corporation Ltd., $13,060.34; Canadian Telephones & Supplies Ltd., $545,722.31; Canadian Traction Ltd., $218,003.32; Canadian Trade Corporation Ltd., $10,711.32; Canadian Utilities Ltd., $89,415.20; Canadian Vickers Ltd., $10,998,482.36; Canadian Western Lumber Co., Ltd., $15,806.43; Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., $187,475.09; Canadian Westinghouse Co., Ltd., $1,026,836.83; Canadian White Pine Co., Ltd., $25,240.54; Canadian Wood, Pipe & Tanks Ltd., $44,028.51; Canadian Wright Ltd., $2,426,182.55; Canadian Yukon Navigation, $573,391.40; Cannon Electric Co., Ltd., $89,395.37; E. G. M. Cape & Co., $5,375,776.24; Capital Shoe Manufacturers, $13,259.58; Carnation Co., Ltd., $52,213.42; Carpenter Motor Supply Ltd., $24,627.90; Hugh Carson Co., Ltd., $199,241.23; A. J. Carter Manufacturing Co., $109,533.77; Carter Construction Ltd., $250,834.78; Carter Halls Aldinger Co. Ltd., $4,639,510.06; Carters Ltd., $11,013.22; The Casselman Co., $28,909.16; Cassidys Ltd., $30,447.84; Caulfield Burns & Gibson Ltd., $101,997.12; Celtic Knitting Co., Ltd., $16,560.02; Central Aircraft Ltd., $3,451,592.08; Central Alberta Dairy Pool, $40,700.28; Central Manitoba Flying Training School Ltd., $714,847.15; Central Scientific Co. of Canada Ltd., $15,894.49; Central Sheet Metal Works Ltd., $21,286.13; Cessna Aircraft Co., $1,772,910.08; Chadwick-Carroll Brass & Fixtures Ltd., $11,022.88; Champion Spark Plug Co. of Canada, $59,389.95; M. R. Chappell, $765,863.68; Chappelle & Watt, $70,449.36; Chemicals Ltd., $12,557.95; W. G. Chester & Son, $11,758.55; Children's Shoe Mfg. Co., Ltd., $46,014.91; Chipman Holton Knitting Co., Ltd., $16,538.04; Christie Tailoring, $16,125.13; Chrysler Corporation of Canada Ltd., $498,693.56; Chyzyks Metal & Wiping Cloth Co., $12,353.03; Cities Service Oil Co., Ltd., $18,050.50; Citizens Dairy, $55,294.19; The City Dairy, $21,711.30; City Dairy Creamery, $17,433.75; Clare Bros. Western Ltd., $88,725.12; Claresholm Creamery, $16,864.06; Clark Ruse Aircraft Ltd., $1,952,298.44; R. M. Clark Construction Co., Ltd., $10,766; E. R. Clarke, $18,278.45; Claydon Co., Ltd., $1,854,005.38; Clayton & Sons Ltd., $514,426.14; Cleveland Pneumatic Tool Co. of Canada Ltd., $187,384.32; Clover Brand Clothing Co., $121,733.57; Cluett Peabody & Co. of Canada Ltd., $177,828.68; C-O-Two Fire Equipment of Canada, Ltd., $160,304.20; Cooperative Federee de Quebec, $19,596.63; Coal Sellers Co., Ltd., $43,030.64; Coast Construction Co., Ltd., $5,242,391.10; Coastal Asphalt Products Ltd., $10,320.13; Coastwise Steamship & Barge Co., Ltd., $19,337.80; Coates Ltd., $104,646.56; Cobequid Power Co., Ltd., $65,117.73; Cockshutt Moulded Aircraft Ltd., $157,281.86; Cockshutt Plow Co., Ltd., $1,478,011.58; Code Felt & Knitting Co., Ltd., $18,626.73; Codville Co., Ltd., $12,182.78; Coleman Lamp & Stove Co., Ltd., $120,941.50; Collet Frere Ltd., $603,125.26; Colonial Steamships Ltd., $114,709.21; Colonial Weaving Co., Ltd., $25,995.02; Columbia Bitulithic

Ltd., $967,351.84; R. B. Colwell Ltd., $10,661.98; Commercial Tire (Alta.) Ltd., $57,065.86; Commodity Prices Stabilization Corp. Ltd., $221,088.26; Commonwealth Plywood Co., $10,866.50; M. A. Condon & Son, $174,575.36; Connolly & Twizell Ltd., $299,337.20; J. H. Connor & Son Ltd., $47,545.96; Consolidated Aircraft Corporation, $1,504,428.65; Consolidated Construction Co., Ltd., $38,039.35; Consolidated Engines and Machinery Co., Ltd., $53,724.20; The Consumers Gas Co. of Toronto, $10,633.90; Consumers Glove Co., Ltd., $66,708.90; Continental Glove Co., Ltd., $47,746.83; H. W. Cooey Machine & Arms Co., Ltd., $52,213.03; Cook Clothing Co., Ltd., $1,435,345.70; D. V. Cope & Co., $16,267.52; Coppley Noyes & Randall Ltd., $20,300; Corbeil Ltd., $44,067.20; Cornell Construction Co., $13,877.46; Cote Boivin & Cie Inc., $10,517.18; J. A. & M. Cote Ltd., $475,771.59; Cotter Bros. Ltd., $102,514.73; Coulter Copper & Brass Co., Ltd., $267,891.10; Couture & Toupin, $151,172.41; C. F. Cox, $16,406.24; Craftools, $13,846.37; Crane Ltd., $95,393.20; Crescent Creamery Co., Ltd., $19,241.49; Geo. W. Crothers Ltd., $91,875.04; Crouse Hinds Co. of Canada Ltd., $13,903.63; J. J. Crowe Co., Ltd., $10,041.33; Crowe Foulds Building Co., $30,519.94; Crowley, Jacobs Manufacturing Co., $106,178.75; Crown Pants Co., $46,118.06; Crown Paving and Construction Co., $923,233.50; Croydon Mfg. Co. Ltd., $14,599.63; The Cruise Dairy, $22,297.05; Crystal Dairy Ltd., $71,568.71; Cub Aircraft Corporation Ltd., $127,858.94; Cunard White Star Ltd., $155,139.05; Curran & Briggs Ltd., $370,517; Curtiss Wright Corporation, $846,244.95; Cusson Freres Ltd., $95,057.69.

H. Dagenais, $159,246.20; Daoust, Lalonde & Cie, Ltd., $54,247.42; A. Daris, $12,715.90; Darling Bros. Ltd., $21,981.25; Dauphin Sanitary Steam Laundry, $11,053.66; Davis & Fraser, $20,812.55; Dawson Wade Co., $1,331,386.97; Deacon Bros. Ltd., $841,809.37; Dean Coal Co., $13,658.20; De Havilland Aircraft of Canada Ltd., $6,948,173.67; Omer de Serres Ltd., $11,060.46; A. Deslauriers & Fils Ltd., $12,846.72; Devilbiss Mfg. Co., Ltd., $35,332.82; Devonshire Clothes Ltd., $112,869.45; Dewalt Disher Corporation Ltd., $21,996.77; Dexter Construction Co., Ltd., $410,076.06; Diamond Construction Co., Ltd., $499,704.96; Dibblee Construction Co., Ltd., $371,413.22; Dill Mfg. Co. of Canada Ltd., $27,136.29; Henry Disston & Sons Ltd., $14,843.71; D.M.C. Cap Manufacturing Co., Ltd., $134,830.43; James D. Doherty Manufacturing Co., Ltd., $12,401.19; Robert Doherty, $40,000; Dominion Bridge Co., Ltd., $361,950.89; Dominion Brush Mfg. Co., Ltd., $12,372.84; Dominion Coal Co., Ltd., $652,088.10; Dominion Construction Co., Ltd., $1,071,438.40; Dominion Cord & Tassel Co., $23,405.25; Dominion Crest Co., $13,422.92; Dominion Electric Power Ltd., $37,804.53; Dominion Electrohome Industries Ltd., $153,659.36; Dominion Fabrics Ltd., $34,526.01; Dominion Fruit Ltd., $22,524.79; Dominion Glass Co., Ltd., $18,417.05; Dominion Merchants Co., Ltd., $180,945.27; Dominion Plywoods Ltd., $56,401.38; Dominion Road Machinery Co., Ltd., $48,403.92; Dominion Rubber Co., Ltd., $1,216,356.61; Dominion Sanitary Wipers Co., $13,356.74; Dominion Shoe Co., $92,823.75; Dominion Skyways Ltd., $66,178.91; Dominion Skyways Observers Ltd., $1,200,153.54; Dominion Skyways Training Ltd., $1,140,155.24; Dominion Steel & Coal Corp. Ltd., $108,586.90; Dominion Textile Co., Ltd., $477,869.73; Dominion Truck Equipment Co., Ltd., $106,946.77; Dominion Twist Drill Ltd., $62,766.10; Dominion Wire Rope & Cable Co., Ltd., $23,426.83; Donahue Corporation of Canada, $45,048.14; Donald Inspections Ltd., $10,302.99; Doncaster Construction Co., $928,339.74; James T. Donnolly Co., $28,057.03; Doran Construction Co., Ltd., $13,271.66; Dorosz Bros. Contractors, $40,056.88; The Dorr Co. Inc., $12,085.63; Douglas Aircraft Co. Inc., $243,486.19; Dowty Equipment (Canada) Ltd., $844,589.72; Dreis & Krump Mfg. Co., $15,163.93; Drumheller Coal Operators Ltd., $143,140.66; Drummond, McCall & Co., Ltd., $82,808.71; Ludger Duchaine Inc., $26,325.31; A. N. Duff, $95,065.36; John Duff & Sons Ltd., $14,483.02; Dufferin Paving & Crushed Stone Ltd., $63,740.80; Dumarts Ltd., $12,173.65; The Dumont Plumbing Service Ltd., $18,145.18; The Dundas Woollen Mills, $27,594.47; Dunlop Tire & Rubber Goods Co., Ltd., $799,316.70; Duplate Canada Ltd., $50,361.74; Durable Waterproofs Ltd., $12,972.57; Dutton Bros & Co., $849,688.66.

Eagle Shoe Co. Ltd., $458,363.05; Earl Clothing Co., $46,445.98; Eastern Airlines Inc., $26,752.51; Eastern Hay & Feed Co., Ltd., $62,486.53; Eastern Light & Power Co., Ltd., $35,716.35; Eastern Ontario Flying School Ltd., $692,381.88; Eastern Seaboard Construction Co., $32,785; Eastman Kodak Co., $20,162.31; Easy Washing Machine Co., Ltd., $30,512.46; T. Eaton Co., Ltd., $2,525,371.69; Eaton Knitting Co., Ltd., $80,467.85; E. B. Eddy Co., Ltd., $27,569.21; W. G. Edge Ltd., $17,935.31; City of Edmonton, $112,330.52; Edmonton F.T.S. Ltd., $633,976.36; Edmonton Tire Exchange (Aircraft Division) (Auto Glass Co.), $29,009.47; Eggett & Co., $51,638.80; G. S. Eldridge & Co., Ltd., $27,319; Elgee

Manufacturing Co., $10,763.08; Elliott Marr & Co. Ltd., $13,760.64; W. E. Emerson & Sons Ltd., $125,707.71; Empire Brass Manufacturing Co., Ltd., $31,850.03; Empire Hanna Coal Co., Ltd., $56,086.13; Empire Stevedoring Co., Ltd., $10,773.43; Enamel & Heating Products Ltd., $20,157.19; Engineering Products of Canada Ltd., $46,976.61; Engineering Tool & Forgings Ltd., $21,117.10; English Electric Co. of Canada, $18,280.75; English & Mould Ltd., $15,860.68; Enterprise Foundry Co. Ltd., $25,099.24; T. H. Estabrooks Co., Ltd., $54,603.44; John Etherington Ltd., $10,427.77; Evans Coleman & Evans Ltd., $329,195.30; Evans Coleman & Johnson Bros. Ltd., $16,080.91; Evans Gravel Surfacing Co., Ltd., $394,239.58; J. G. Ewing & Sons Ltd., $15,239.41; Exide Batteries of Canada Ltd., $291,037.55.

Factory Equipment Ltd., $13,349.60; Fairchild Aircraft Ltd., $25,269,062.80; Fairchild Engine & Aeroplane Corp., $18,044.84; Fairfield & Sons Ltd., $170,696.83; Fairview Creamery, $14,085.02; Victor D. Falconer, $12,988.86; Farley Wholesale Produce, $17,833.06; Farmers Co-operative Creamery Co., Ltd., $25,995; F. W. Fearman Co., Ltd., $20,767.75; Federal Aircraft Ltd., $2,368,543.10; Federal Sales and Engineering Ltd., $19,061.96; Federal Typewriter Co. Ltd., $42,979.31; Federal Wire & Cable Co., Ltd., $85,142.02; Fergusson Atlantic Underwear Ltd., $33,916.10; Filature de L'Isle Verte Engineering, $45,076.67; Firestone Tire & Rubber Co. of Canada Ltd., $284,285.17; Firth Bros. Ltd., $219,010.40; Thos. Firth & John Brown Ltd., $27,345.69; Fisher Plumbing & Heating Co., $36,932.96; G. W. Fitzgerald, $12,291.72; Fleet Aircraft Ltd., $8,069,772.35; Fog Nozzle of Canada Ltd., $42,179.14; Stanley Foisy Enrg., $17,602.16; Robert Forbes Co. Ltd., $15,907.10; Ford Motor Co. of Canada Ltd., $460,763.13; Formica Insulation Co., $69,375.77; Forrest Addison, $10,000; John Forsyth Ltd., $125,313.20; Fort Garry Dyers & Cleaners Ltd., $31,996.61; Fort Garry Tire & Service Ltd., $19,827.44; Four Wheel Drive & Auto Co., Ltd., $284,050.84; Fowlers Canadian Co., Ltd., $35,072.36; Francis Bakery, $39,009.24; Frank's Shoe Repair, $13,823.45; Fraser, MacDonald & Co., Ltd., $65,360.93; Freed & Freed Ltd., $313,361.10; The Freedman Co., $273,540.13; Freedman & Gabbe, $37,185.60; Frid Construction Co. Ltd., $891,850.27; Fried Construction Co., $66,730.14; Frontenac Construction Co., $100,560.67; Frost Steel & Wire Co., Ltd., $62,713.49; Gordon H. Fuller Construction Co., $58,080.48; Furness, Withy & Co., Ltd., $134,794.03; Fyr-Fyter Co. of Canada Ltd., $45,589.85.

Gainers Ltd., $161,614.93; Gale Bros. Ltd., $400,344.60; Gamble-Robinson Ltd., $11,127.45; Garage Supply Co., Ltd., $11,209.70; Garlock Packing Co., $18,460.76; Gartshore Thompson Pipe & Foundry Co., Ltd., $18,345.35; Garvin Ice & Fuel Co., $28,855.50; Alex I. Garvock, $16,868.49; Gas & Oil Products Ltd., $27,155.41; Gatineau Power Co., $23,123.98; Gault Bros. Ltd., $56,952.42; J. R. Gaunt & Son (Canada) Ltd., $24,357.31; A. E. Gauthier, $38,782.05; General Construction Co., Ltd., $5,281,037.85; General Dairies Ltd., $57,296.72; General Dry Batteries of Canada Ltd., $29,810.15; General Milk Products Ltd., $15,962.05; General Motors Products of Canada Ltd., $675,896.57; General Steel Wares Ltd., $168,143.65; General Supply Co. of Canada, $153,011.54; C. Ashley George, $13,826.57; Gibbs Bros. Ltd., $10,370.95; F. R. Gibbs, $41,593.47; R. E. Gibson & Co., $50,045.65; W. F. Gibson & Sons, $116,481.05; Gilchrist Engineering Co., Ltd., $10,119.60; Enos Giles, $17,000; Gillette Safety Razor Co. of Canada, $56,225.20; Gilley Bros. Ltd., $434,288.58; Gillies Aviation Corp., $117,826.15; Gillies-Guy Ltd., $28,402.61; Gilson Mfg. Co., Ltd., $29,241.36; Glen Mawr Frocks, $15,570.47; Glen Roy Creamery, $25,475.85; Glen Textiles Industries Ltd., $63,262.33; Globe Bedding Co., Ltd., $67,477.69; William Gluckin Co. Canada, $17,259.08; Godson Contracting Co., $132,702.58; Gold Glove Works, $176,184.20; Golden Fleece Woollen Mills, $41,487.34; Goldsmiths Co. of Canada Ltd., $53,297.29; Goodrich Refining Co., Ltd., $72,028.74; B. F. Goodrich Rubber Co., $407,250.95; Goodyear Tire & Rubber Co. of Canada Ltd., $487,754.86; Gordon & Belyea Ltd., $14,613.97; P. W. Graham & Sons Ltd., $196,964.06; Granby Aviation Ltd., $102,326.78; Grant Constructing Co., $19,346.56; Stanley A. Grant, $14,061.90; Granum Meat Market, $14,445; Gratton Construction Co., $25,509.20; Gray Bonney Tool Co., Ltd., $60,098.51; Gray Marine Motor Co., $27,530.09; Great Northern Railway Co., $23,214.59; Great West Coal Co., Ltd., $71,303.40; Great West Metal Co., $21,175.49; Great Western Garment Co., Ltd., $677,181.18; Greb Shoe Co. Ltd., $311,928.51; Greenfield Tap & Die Corp., $11,346.25; B. Greening Wire Co., Ltd., $13,911.18; Greens Mfg. House Ltd., $140,206.37; Greenwood Coal Co., Ltd., $16,377.40; C. J. Grenier & Co., $78,061.56; Grew Boats Ltd., $12,201.42; Grimes Mfg. Co., $47,945.97; Hector Groulx Enrg., $30,358.76; Grover Mills Ltd., $206,865.71; Guarantee Glove & Sport Garment Co., $166,958.64; Guelph Elastic Hosiery, $19,281.35; Gunn Garment Ltd., $65,371.29; E. & A. Gunther Co., $20,358.63; Gurney Foundry Co., Ltd., $30,610.08; W. H. Gurney & Son, $83,916.76; Gutta Percha & Rubber Ltd., $327,808.62; Gypsum Lime & Alabastine, Canada, Ltd., $14,282.58.

Hagen & Co. (Halifax), Ltd., $21,732.30; Halifax Steam Laundry Ltd., $23,523.42; Hall Gear & Machine Co., Ltd., $11,003.86; Erle P. Halliburton, $14,524.30; Halliday Co., Ltd., $28,497.50; Halliday Dube Lumber Co., $22,577.07; Hamilton Carhartt Mfg., $23,917.23; Hamilton Flying Training School Ltd., $658,880.71; Hampton Mfg. Co., Ltd., $180,331.21; T. W. Hand Fireworks Ltd., $920,409.47; Hansens Transfer, $11,312.48; George E. Hanson, $42,774.66; Hanson Lumber & Timber Co., Ltd., $31,862.53; Harbour Coal Co., Ltd., $30,710.55; J. & D. A. Harquail Co., Ltd., $13,928.61; Hart Battery, $12,852.64; Hartzell Propeller Co., $16,816.50; A. Harvey Co., $14,799.48; Heatlox Furnaces Inc., $14,985; A. W. Heise & Co., Ltd., $89,970.06; N. L. Henderson & Co., Ltd., $19,250.09; Geo. M. Hendry Co. Ltd., $16,003.27; John Heney & Son Ltd., $56,948.21; Hepburn Bros., $101,289.88; Hercules Mfg. Co., Ltd., $140,993.23; Hewetson Shoes Ltd., $60,303.36; Hett & Sibbald, $15,755.50; Hickman Tye Hardware Co., Ltd., $16,392.80; High River Flying Training School Ltd., $799,371.18; Highway Paving Co., Ltd., $172,097.93; Hill-Clarke-Francis Ltd., $1,804,571.60; Norman Hilsden, $31,943.40; Hobart Mfg. Co., Ltd., $25,880.62; Hobbs Glass Ltd., $22,006.25; Hoffars Limited, $25,047.64; S. S. Holden Ltd., $1,304,877.85; Holeproof Hosiery Co., $10,033.49; R. M. Hollingshead Co. of Canada Ltd., $10,943.35; Hollup Corp. Ltd., $14,483.04; R. T. Holman Ltd., $12,601.90; Ernest Holmes Co., $13,674.09; Holmes Sheet Metal Works, $18,158.93; Home Oil Distributors Ltd., $30,871.19; Hoover Machinery Co., Ltd., $106,360.50; Horne & Pitfield Ltd., $49,700.31; Hornstrom Bros., $27,282.45; Horton Steel Works Ltd., $84,868; Horwood Lumber Co., Ltd., $18,274.89; Houde Engineering Division, $13,539.23; House & House Hardware, $11,554.58; Howard Automatic Heat & Air Conditioning, $23,290.16; Howard Furnace Co., $88,020.87; Hubbard Portable Oven Co. of Canada Ltd., $12,888.16; Hubley's, $11,032.10; Hick Glove Co., Ltd., $46,884.20; Hudson Hosiery Co., Ltd., $11,994.50; Hudson Paper Co., Ltd., $17,129.84; Hudson's Bay Co., $98,680.09; The Hughes Keenan Co., $14,568.75; Frank Hunnisett Ltd., $164,826.13; Huntingdon Woollen Mills Ltd., $68,256.17; Huron County Flying Training School Ltd., $656,351.18; Charles H. Hutchings, $61,000; Hyde Park Clothes Ltd., $173,935.51; Hygiene Products Ltd., $49,331.58.

Ideal Dairy, $10,599.13; Ideal Stoker Co., $29,259.66; Imperial Oil Ltd., $16,692,115.32; Independent Coal & Lumber Co., $11,743.91; Industrial Construction Co., $155,537.96; Industrial Plumbing & Heating Contractors Ltd., $21,682.03; Ingersoll Cream Cheese Co., Ltd., $18,430.95; John Inglis Co., Ltd., $22,199.21; J. S. Innes Ltd., $35,583.68; Instruments Ltd., $754,246.25; Intercolonial Coal Co., $35,397.94; Interlake Tissue Mills Co., Ltd., $17,766.15; Interocean Steamship Corp., $29,304; International Business Machines Co., Ltd., $65,581.87; International Equipment Co. Ltd., $18,357.74; International Flare Signal Co., Ltd., $804,497.96; International Harvester Co. of Canada Ltd., $1,286,651.34; International Lacquer Products, $16,920.66; International Paints of Canada Ltd., $324,535.92; International Silver Co. of Canada Ltd., $38,357.13; International Water Supply Ltd., $160,535.95; Iron Fireman Mfg. Co. of Canada Ltd., $69,975.49; Irvin Air Chute Ltd., $2,839,964.82; Irving Oil Co., Ltd., $21,625.69; R. Grandy Irwin, $19,637.23; Island Building Supply Co., $10,110.29; Island Telephone Co., Ltd., $21,708.69; Island Tug & Barge Co., $12,147.95.

J. B. Jackson Ltd., $12,396.22; Jacobs Aircraft & Engine Co., $8,253,558.80; F. T. James Co., Ltd., $67,773.83; A. Janin & Co., Ltd., $406,085.98; Jantzen Knitting Mills of Canada, Ltd., $49,795.20; Jeffree & Jeffree Ltd., $19,480.46; Jenish Bros., $14,233.99; Jobb Bros. Co., $16,592.99; Johnson Bros. Co., Ltd., $254,025.69; Johnson & Johnson Ltd., $20,741.10; Johnston Bros. Co., $24,482.80; Johnstone Dairies Ltd., $10,764.28; Ernest A. Jones Ltd., $15,382.23; Jones-Schofield & Hatheway Ltd., $12,479.71; Jones Tent & Awning Ltd., $35,748.47; Joron Murdock Cie Enrg., $16,459.06; A. E. Jupp Construction Co., $10,346.34.

Kaufman Rubber Co., Ltd., $333,024.33; Julius Kayser & Co., Ltd., $29,509.90; Kelly & Cracknell Ltd., $23,733.70; Kelly Douglas & Co., Ltd., $26,434.08; H. Kelly & Co., Ltd., $51,166.17; W. H. Kelly, $79,250.86; Kelsey Hayes Wheel Co., $74,575.11; Kelsey Wheel Co., Ltd., $61,951.76; Kelvinator of Canada Ltd., $36,701.03; Kendall Refining Co. of Canada Ltd., $10,000.02; Kennedy Construction Co., $11,498.22; O. V. Kennedy, $11,059.50; James N. Kenney, $36,237.14; Kenwood Mills Ltd., $26,198.19; Kermath Mfg. Co., Ltd., $32,681.50; Keyes Supply Co., Ltd., $13,921.67; Keystone Contractors Ltd., $57,157.57; Walter Kidde & Co. of Canada, $235,877.25; A. E. Kierstead Ltd., $28,075.59; King Paving Co., Ltd., $1,743,753.54; Kingham Gillespie Coal Co., $72,139.92; Kingsley Mfg. Co., Ltd., $25,603.53; Kitchen Overall & Shirt Co., $95,576.48; Klein Mfg. Co., Ltd., $10,366.02; Knechtels Ltd., $24,381; Knitters Ltd., $113,643.15; Komo Construction Ltd., $29,292.08; Kosmack & Price, $25,368.42; Wilfred Koritem, $18,577.61; Kraft Cheese Co., Ltd., $16,939.12; Kroehler Mfg. Co., Ltd., $62,292.60.

La Compagnie du Pouvoir du Bas St. Laurent, $50,256.95; La France Fire Engine and Foamite Ltd., $551,043.75; Lachance & Tanguay Reg'd., $46,620.14; City of Lachine, $20,611.18; Emma Laframboise, $23,341.40; R. Laidlaw Lumber Co., Ltd., $156,309.31; Laiterie Ideale, $11,210.91; Lake Motors Ltd., $13,423.28; Lane Bakeries Ltd., $56,247.54; Langmuir Paint Co., Ltd., $62,084.62; Lannan Coal Co., Ltd., $13,440.15; Laurentian Air Services Ltd., $143,997.24; Laurentian Metal Products Co., Ltd., $35,930.58; Laurentian Textile Co., $112,432.20; Laurentide Equipment Co., Ltd., $162,191.23; Laviolette Construction Co., Ltd., $16,477.70; Law Construction Ltd., $57,122.30; J. F. Lawrence, $42,128.62; Lawson Machine Works, $25,039.58; Le Syndicat Construction Moderne, $28,945.97; Lear Aviation Inc., $41,161.54; Leavens Bros. Air Services Ltd., $110,496.93; Levens Bros. Training Ltd., $1,028,267.44; Leavitt-Naugle Co., $161,254.08; Leckie Co., Ltd., $226,074.06; F. J. Leduc & Associates, $11,987.08; Lee Equipment Co., $19,675.38; The Leece-Neville Co., $9,130.01; Leeder's Ltd., $152,349.01; Lemon, Gonnason Co., Ltd., $12,423.35; E. Leonard & Sons Ltd., $45,571.16; F. H. Lepper & Co., $55,036.44; City of Lethbridge, $21,866.24; Lethbridge Laundry Co., $25,119.81; Lights Inc., $34,525; Lincoln Electric Co. of Canada Ltd., $11,337.89; Link Brass & Copper Ltd., $20,939.60; Link Mfg. Co., Ltd., $1,480,219.60; Thomas J. Lipton Ltd., $15,840.54; Liquid Carbonic Canadian Corp. Ltd., $16,343.40; Livingston Stoker Sales Co., Ltd., $44,201.03; Local Construction Co., Ltd., $482,921.42; Lockerbie & Hole Ltd., $278,409.54; Lockhart Woodworkers Ltd., $35,551.46; Lockheed Aircraft Corp., $1,725,309.04; London Coat & Apron Supply, $39,937.68; The London Elementary Flying Training School Ltd., $106,967.71; The London & Port Stanley Railway, $12,262.84; London Shirt Corp., $21,888; Miles Lonergan, $35,990.90; Loney Sutherland, $19,000; Long Lac Construction Co., Ltd., $229,115.37; Lowney & O'Connor, $13,240.56; G. Lucas, $14,617.50; Lundy Fence Co., Ltd., $23,881.11; Lyman Tube & Supply Co., Ltd., $27,424.95.

Macaw & Macdonald, $63,812.45; MacDonald Bros. Aircraft Ltd., $5,796,764.02; H. G. MacDonald & Co., Ltd., $55,072.47; MacDonald's Consolidated Ltd., $182,488.78; MacFarlane-Lefaivre Ltd., $422,546.89; John C. MacMillan, $18,814.38; J. V. MacPherson Ltd., $108,309.48; Mahaffy Iron Works Ltd., $13,548.81; Malton Flying Training School Ltd., $702,542.90; Mamczasy & Rollack, $10,254.20; M. & C. Aviation Co., Ltd., $1,047,753.60; Manitoba & Saskatchewan Coal Co., Ltd., $52,707.86; Manitoba Co-operative Dairies Ltd., $33,825.31; Manitoba Engineering Co., Ltd., $267,104.85; Manitoba Pants Mfg. Co., $33,750; Manitoba Power Commission, $296,229.05; Province of Manitoba (various departments), $92,419.45; Manitoba Municipality of St. James, $10,137.78; Manitoba Sugar Co., Ltd., $12,894.70; Manitoba Vegetable & Potato Growers, $19,469.36; C. A. Mann & Co., $70,398.96; Manning Egleston Lumber Co., Ltd., $22,499.99; Mannix Fred & Co., $176,456.36; The Maple Leaf Aircraft Corp., Ltd., $127,671.97; Marien-Wilson Ltd., $410,487.30; Marion Co., Ltd., $13,014.35; Maritime Co-operative Egg & Poultry Exchange, $10,643.30; Maritime Electric Co., Ltd., $23,431.45; Maritime Steel & Foundries Ltd., $11,609.27; Maritime Telegraph & Telephone Co., Ltd., $179,928.85; The Marshall Dairy Ltd., $46,541.82; Marshall Wells Co., Ltd., $65,282.86; Marshalls Co., Ltd., $46,370.38; The Martin-Senour Co., Ltd., $10,549.67; Marwell Construction Co., Ltd., $2,835,557.83; Massey Harris Co., Ltd., $3,102,403.15; Matheson & Phillips, $97,877.85; Matthews-Wells Co., Ltd., $26,221.42; Maxwells Ltd., $24,247.87; Mayno Davis Lumber Co., Ltd., $13,604.21; M. B. Mfg. Co., Inc., $28,733.38; McCleery & Weston Ltd., $10,186.42; McColl-Frontenac Oil Co., Ltd., $4,422,568.83; McCormack & Zatzman Ltd., $13,259.18; McCormick Construction Co., $31,574.09; McCormick Transportation Co., $20,518.23; Thos. McCosh Co., Ltd., $10,086.13; McDonald & MacDonald, $13,643.75; McDonald Hardware Co., $15,954.61; Katherine G. McDonald, $26,798.20; McDonald Shoe Co., Ltd., $12,500.25; Raymond McDonell & Co., Ltd., $231,357.50; F. W. McDougall Construction Co., $15,504.10; H. J. McFarland Construction Co., $318,325.51; McGavin Bakeries Ltd., $28,715.01; McGill University, $112,156.14; McGregor & McIntyre Iron Works Ltd., $58,553.28; McGregor Hosiery Mills Ltd., $120,742.47; McGregor Telephone & Power Construction Co., Ltd., $124,086.10; A. E. McKenzie Co., Ltd., $32,883.50; McLaughlin Bros., $14,843.26; McLennan, McFeely & Prior Ltd., $48,194.79; R. B. McLeod & Co., Ltd., $68,324.88; McLure & MacKinnon, $10,000; McManus Petroleums Ltd., $24,453.82; McMaster University, $32,541.43; McNamara Construction Co., Ltd., $9,657,870.43; McQuay Norris Mfg. Co. of Canada Ltd., $184,937.41; McTavish & McKay Co., Ltd., $11,925.84; Meakins & Sons Ltd., $25,460.82; City of Medicine Hat, $31,443.06; Menasco Mfg. Co., $205,916.88; W. R. Menzies & Co., $36,580.19; The Merchants Coal Co., Ltd., $34,286.35; Mercury Mills Ltd., $250,369.95; Metallic Roofing Co. of Canada, $491,500.15; Metals Limited, $51,017.50; Midland Garments Ltd., $14,943.21; Midland Investments Ltd., $11,654.34; Midland Railway Co., $11,555.08; Midland Woollen Mills Ltd., $56,299.59; Mid-

West Aircraft Ltd., $697,752.63; Mid-West Paper Sales Ltd., $13,426.70; John Millen & Son Ltd., $437,515.21; F. S. Milligan & Co., $16,557.12; Milne Neckwear Ltd., $40,581.40; Miner Rubber Co., $428,867.36; C. M. Miners Construction Co., Ltd., $10,347.93; Miramichi Flying Training School Ltd., $774,273.29; Mitchell & Anderson Lumber Co., Ltd., $14,053.05; J. A. Mitchell, $17,068.08; The Robert Mitchell Co., Ltd., $36,323.45; Mitchell & Wilson Ltd., $18,294.88; Modern Laundry Ltd., $23,215.79; The Monarch Knitting Co., Ltd., $112,560.84; The Monarch Lumber Co., Ltd., $12,578.82; Monarch Overall Mfg. Co., Ltd., $264,846.88; City of Moncton, $22,590.66; Moncton Electricity & Gas Co., Ltd., $78,989.22; Moncton Lumber Co., Ltd., $15,534.58; Moncton Plumbing & Supply Co., Ltd., $12,865.09; Mongeau & Robert Cie., Ltee., $106,561.30; Monogram Specialties, $30,627.06; Corporation of Mont Joli, $13,176.90; Harold Montgomery, $17,000; William Montgomery, $44,200; City of Montreal, $19,762.93; Montreal Glove Works, $48,761.48; Montreal Light, Heat & Power Consolidated, $85,736.33; Montreal Locomotive Works Ltd., $14,354.80; Montreal Shipping Co., Ltd., $113,175.83; Montreal Suspenders & Umbrellas Ltd., $281,028.49; J. R. Moodie Co., Ltd., $10,127; The Moore-Whittington Lumber Co., Ltd., $12,547.14; Moose Jaw Heating & Plumbing Co., Ltd., $21,572.03; Moose Jaw Steam Laundry, $24,071.13; The Herbert Morris Crane & Hoist Co., Ltd., $55,967.07; Morrow Screw & Nut Co., Ltd., $24,629.73; J. L. Morton & Co., Ltd., $382,629.27; J. W. Mould & Son Ltd., $10,767.07; Mount Allison University, $39,351.28; Mountain Road Builders Ltd., $22,374.06; Robert Mulhall, $78,132.26; Mumford Medland Ltd., $81,046.04; John C. Mundell & Co., Ltd., $20,314.13; Municipal Spraying & Contracting Ltd., $953,788.02; Sidney Jamieson Munro, $17,500; Alexander Murray & Co., Ltd., $9,769.81; Mrs. Elizabeth Murray, $29,455; Murray Selby Shoes Ltd., $23,716.69; Mussens Canada Ltd., $20,018.83.

Narrow Fabric Weaving & Dyeing Ltd., $27,485.97; Max Nasson, $99,766.54; National Automotive Parts Ltd., $10,158.14; National Fruit Co., $34,993.89; National Grocers Co., Ltd., $187,227.35; National Hat Manufacturing Co., $333,392.29; National Iron Corporation Ltd., $147,488.66; National Lace & Embroidery Works, $33,809.02; National Light & Power Co., Ltd., $54,077.98; National Show Case Co., Ltd., $13,833.13; National Steel Car Corporation, $4,711,849.48; National Testing Laboratories Ltd., $23,692.46; National Textiles Co., Ltd., $280,394.19; Needlecraft Mills Ltd., $73,359.66; L. O. Neily & Co., Ltd., $36,488.22; Nelson River Construction Ltd., $449,499.96; Nelson Laundries Ltd., $17,868.52; Neptune Meters Ltd., $11,354.18; New Brunswick Contractors Ltd., $241,826.69; New Brunswick Electric Power Commission, $126,861.18; New Brunswick Telephone Co., Ltd., $73,574.44; University of New Brunswick, $61,386.62; New Brunswick Wire Fence Co., Ltd., $13,594.23; New Idea Furnaces Ltd., $17,413.35; New Method Laundry Co., Ltd., $46,060.63; New York Central Railroad, $35,491.95; New York, New Haven & Hartford Railroad Co., $30,668.19; Newfoundland Canada Steamships Ltd., $12,621.66; Newfoundland Government, $143,800.15; Newfoundland Hotel, $11,152.89; Newfoundland Railway, $221,717.62; S. H. Newman Co., Ltd., $26,720.32; Newton Construction Co., Ltd., $928,563.94; Nicholson File Co., $20,060.80; Noorduyn Aviation Ltd., $6,306,549.97; North American Aviation Co., Ltd., $670,060.14; North American Bent Chair Co., Ltd., $14,750.26; North American Lumber Co., $40,614.77; North American Lumber & Supply Co. Ltd., $10,972.33; North Star Oil Co., Ltd., $55,863.20; North West Sportswear, $90,605.76; North West Telephone Co., $13,520.09; Northern Alberta Dairy Pool Ltd., $12,406.15; Northern Alberta Railway Co., $28,157.05; Northern British Columbia Power Co., Ltd., $22,550.32; Northern Construction Co. & J. W. Stewart Ltd., $2,402,164.80; Northern Electric Co., $3,522,132.81; Northern Machine Works, $15,773.21; Northern Saskatchewan Flying Training School Ltd., $642,223.78; Northern Shirt Co., Ltd., $315,040.91; Northumberland Air Observer School Ltd., $929,065.32; North Western Iron Works Ltd., $140,077.92; Northwestern Utilities Ltd., $23,132.60; North Western Manufacturing Co., $28,225.33; Nova Scotia Elementary Flying Training School Ltd., $394,580.21; Nova Scotia Light & Power Co., Ltd., $101,320.47; Nova Scotia Power Commission, $11,428.87; Province of Nova Scotia (various departments), $44,283.47.

Thomas O'Connell Ltd., $71,378.44; Office Specialty Manufacturing Co., Ltd., $33,808.38; Ogilvie Construction Co., Ltd., $14,512.50; L. G. Ogilvie & Co., Ltd., $1,167,267.54; Old Sydney Collieries Ltd., $10,172.90; A. T. O'Leary & Co., $33,005.95; O'Leary Bros., $34,739.67; O'Leary's Ltd., $44,622.10; Ontario Agricultural College, $65,838.11; Ontario Construction Co., Ltd., $1,015,168.86; Ontario County Flying Training School Ltd., $797,622.30; Ontario Electrical Construction Co., $55,394.70; Ontario Glove Manufacturing Co., $12,441.60; Ontario Hughes Owens Co., Ltd., $3,477,694.46; Ontario Hydro Electric Power Commission, $637,224.16; Ontario Laundry Co., Ltd., $57,590.22; Province of Ontario (various departments), $153,851.84; Ontario Silknit Ltd., $224,350.32; Ottawa Car & Aircraft, $1,683,851.25;

Corporation of City of Ottawa, $29,956.12; Ottawa Gauge & Instruments Co., Ltd., $26,623.51; Ottawa Light, Heat & Power Co., Ltd., $23,419.65; Ottawa Sanitary Laundry, $17,796.19; Ottawa Typewriter Co., $53,738.31; Outboard Marine & Manufacturing Co. of Canada Ltd., $14,515.18.

Pacific Dairies Ltd., $33,516.58; Pacific Processing Co., $17,568.90; Pacific Veneer Co., Ltd., $121,114.61; Packard Motor Car Co., $32,426.55; Page Equipment & Construction Co., Ltd., $112,785.60; Palm Dairies Ltd., $36,513.47; Palmer & Williams Co., $28,293.23; Paragon Machine Co., $15,590.63; Parisian Corset Mfg. Co., $14,584.26; Parkhill Bedding Ltd., $172,947.66; Parmenter & Bulloch Co., Ltd., $124,715.33; Partridge Halliday Ltd., $125,584; Emma Elizabeth Paterson, $76,500; Patterson & Hill Aircraft Co., Ltd., $113,667.64; Pearce Raymond Lewis, $16,590; Peerless Camera Store, $10,676.55; Penman's Ltd., $72,493.11; Pennsylvania Railroad, $141,105.98; Penny Leybourne & Casson Ltd., $37,725.15; Perfection Dairy Ltd., $13,689.50; Perrin Turner Ltd., $10,243.52; H. M. Perry Ltd., $67,822.19; Perth Dye Works Ltd., $37,673.66; Perth Shoe Co., Ltd., $93,044.29; C. H. Petch, $54,744.44; Peterborough Lock Manufacturing Co., $24,673.09; Peters Shoe Manufacturing Co., $79,599.41; Philpott Evitt & Co., $19,143.56; Photographic Stores Ltd., $25,779.22; Photostat Corporation, $19,616.26; Piercey Supply Ltd., $26,736.19; Piggott Construction Co., Ltd., $38,662.53; Walter Pinaud, $18,753.67; John Plaxton Co., Ltd., $107,022.51; Plewes Jackson Engineering, $16,311.56; Plunkett & Savage, $40,915.45; Poole Construction Co., Ltd., $297,046.84; H. H. Popham, $25,828.06; Porritts and Spencer Canada Ltd., $34,149.85; Postage Air Observer School Ltd., $1,059,990.92; Geo. W. Porter Construction Co., Ltd., $77,032.74; Power Bros. Ltd., $25,158.16; B. W. Powers & Son, $50,193.41; Prairie Airways Ltd., $2,510,234.37; Prairie Flying School Ltd., $1,128,800.34; Prairie Power Co., Ltd., $86,866.33; Pratt & Lambert Inc., $16,552.08; Precision Machine, $10,549.61; Precision Tool Works Ltd., $12,779.89; Prefabricated Buildings, $308,626.03; Premier Laundry Ltd., $28,903.61; Premier Manufacturing Co., $10,417.87; Prenco Progress Engineering Corporation, $96,403.40; Prince Albert Air Observer School Ltd., $453,312.52; Prince Edward Dairies, $11,476.33; Principal Hat, Cap & Suspender Manufacturing Co., $29,642.25; Procter & Gamble Co., $10,151.76; Provincial Construction Co., $16,532.27; Provincial Oils Ltd., $14,742.43; Geo. R. Prowse Range Co., Ltd., $28,294.84; Puddy Dressed Meats Ltd., $53,450.98; Pumps & Power Ltd., $17,294.84; Purity Dairy Ltd., $22,753.35; Jas. W. Pyke & Co., Ltd., $387,535.65; Pyrene Manufacturing Co. of Canada Ltd., $148,464.81.

Quebec Airways Ltd., $29,494.02; Quebec Airways Observers Ltd., $1,304,490.26; Quebec Airways Training Ltd., $889,309.47; Quebec Power & Telephone Corporation, $32,538.95; Quebec Stitchdown Shoe Co., $95,424.02; Queen's University, $50,658.95; Quest Metal Works, $12,365.40.

Raber Glove Manufacturing Co., $46,614.88; Radio Oil Refineries, $37,133.89; Railway Express Agency, $16,879.06; Railway & Power Engineering Corporation Ltd., $936,688.94; Rainbow Laundry Dry Cleaners, $20,350.93; Beattie W. Ramsay, $216,094.71; Randall & Co., $30,878.68; G. H. Randall Co., Ltd., $68,974; Ranger Aircraft, $1,113,591.53; Rayman Cap Manufacturing Co., $33,819.80; Rayner Construction Ltd., $916,851.57; R.C.A. Victor Co. Ltd., $1,214,052.22; Red Deer Creamery, $16,663.50; Reed Co., Ltd., $17,488.49; Geo. W. Reed & Co., Ltd., $150,806.12; W. H. Reed, $56,450.88; Regent Knitting Mills Ltd., $65,209.59; Regent Shirts Manufacturing Co., $54,358.80; Regina Elementary Flying Training School Ltd., $623,687.11; Reid & Cambridge Ltd., $112,807.72; Reliance Lumber Co., Ltd., $50,200.20; Remington Arms Co., Inc., $83,776.15; Remington Rand Ltd., $34,762.96; J. B. Renaud & Cie Inc., $24,882.48; Renfrew Electric Refrigeration Co., Ltd., $294,917.60; Renfrew Textiles Ltd., $13,027.28; Research Enterprises, Ltd., $3,469,306.45; Retail Credit Co., Inc., $19,378.38; Revelstoke Sawmills Ltd., $32,462.07; Richards-Wilcox Canadian Co., $11,612; Jas. Richardson & Sons Ltd., $42,922.28; Richardson Road Machinery Co., Ltd., $21,763.42; Richmond Hosiery Ltd., $63,372.34; Riley & McCormick Ltd., $64,314.99; Ritchie Farber & Co., Ltd., $1,141,480.81; Harold Ritchie Co., Ltd., $816,301.96; John Ritchie Co., Ltd., $490,923.79; Ritchie Manufacturing Co., $22,155.60; Riverdale Lumber Co., Ltd., $15,397.07; N. B. Roantree Co., Ltd., $21,305.18; Angus Robertson Ltd., $194,594.16; Robertson Fisheries Ltd., $28,577.86; J. B. Roebuck, $19,725; Alfred Rogers Ltd., $16,841.02; Rogers Majestic Corporation Ltd., $521,337.74; Rogers Montreal Ltd., $120,944.22; Rohrlick & Sons Ltd., $36,250; Roman Catholic Episcopal Corporation, $11,000; Romer Pump Co., $25,540.96; Rose Dress Manufacturing Co., $10,311.57; H. Rosenberg & Co., $54,992.98; Frank Ross Construction Ltd., $54,490.56; Routledge Manufacturing Co., $53,162.42; Roxton Mill & Chair Manufacturing Co., Ltd., $11,754.94; Royal Garment Manufacturing Co., $70,063.24; Royal Knitting Co., $15,660; Royal Trust Co., $15,130.49; Roydes & Edwards Ltd.

$19,638.94; Rubberset Co., Ltd., $18,233.70; Rubenstein Bros. Ltd., $652,414.95; Rubin Bros. Ltd., $220,750; S. Rubin Ltd., $705,310.29; Rumford Laundry Ltd., $16,466.12; Russell Construction Co., Ltd., $330,682.47; Russell & Johnson Ltd., $15,415.18; E. J. Ryan Construction Co., Ltd., $252,619.72.

Safety Supply Co., Ltd., $24,875.57; Safeway Stores Ltd., $11,785.72; Saguenay Electric Co., $55,895.54; L. St. Aubin & Messrs. Patenaude & Dalme, $26,029.78; St. Catherines Flying Training School Ltd., $654,158.18; Sainthill Levine Co., Ltd., $383,320.11; St. Joseph's College, $27,596.81; St. Lawrence Furniture Reg'd., $13,619.25; St. Lawrence Glove Works, $12,848.46; St. Lawrence Starch Co., Ltd., $2,726.38; St. Louis Bedding Co., Ltd., $25,465.52; St. Thomas Dairy Ltd., $15,358.17; City of St. Thomas, $12,621.50; St. Tite Shoe Co., Ltd., $71,473.24; S. & G. Clothing Co., Ltd., $18,348; S. & S. Aircraft Ltd., $516,229.91; Sandy Contracting & Machine Works, $30,262.50; Sangamo Co., Ltd., $26,174.04; Sarnia Steamships Ltd., $46,743.15; City of Saskatoon, $24,274.09; Saskatchewan Co-operative Creamery Association, $114,388.85; Saskatchewan Power Commission, $253,833.17; Province of Saskatchewan (various departments), $104,723.45; University of Saskatchewan, $67,216.74; Saskatoon Contracting Co., Ltd., $12,005.81; Scarfe & Co., Ltd., $28,023.26; Julius Schmid (Canada) Ltd., $23,067.61; J. M. Schneider Ltd., $66,866.57; Schooner Outfitting Co., $11,860.14; M. F. Schurman Co., Ltd., $490,320.48; Schuster Co., Ltd., $123,608.82; Scott Fruit Co., $25,697.29; Scott Jackson Construction Ltd., $95,924.56; Scott & McHale Ltd., $348,807.66; Scott Shoe Co., Ltd., $23,329.47; Walter E. Scott, $17,303.78; William Scully Ltd., $13,213.45; Scythes & Co., Ltd., $23,431.90; Sears Ltd., $45,755.05; Seattle-Vancouver B. C. Motor Freight Ltd., $19,525.98; Seco Sales & Service, $20,114.22; Seiberling Rubber Co. of Canada Ltd., $50,894.13; Service Garment Co., Ltd., $461,380.12; Service Station Equipment Co., $1,241,986.06; Shaw Steamship Co., Ltd., $34,685.07; Shawinigan Water & Power Co., $24,695.43; Shell Oil Co. of Canada Ltd., $4,283,245.93; Shepherds Boats, $22,990.61; Andrew Sheret Ltd., $14,515.02; Sherwin Williams Co. of Canada, $119,277.07; Shipping Ltd., $92,496.02; Shoe Craft Co., Ltd., $38,419.21; Shoquist Construction Ltd., $514,596.64; John Short $20,000; A. J. Shrubsall & Son, $21,464.38; A. Sicard Ltd., $110,342.24; Sigurdson Millwork Co., Ltd., $10,745.17; Silhouette Factors Ltd., $10,552.62; Silverwood Dairies Ltd., $19,941.49; Simard & Frere Ltd., $234,727.45; Simmons Ltd., $182,519.65; T. S. Simms & Co., Ltd., $30,026.54; Joseph Simpson & Sons Ltd., $31,167.04; Robert Simpson Co., Ltd., $185,594.51; Singer Manufacturing Co., $283,527.62; Singer Sewing Machine Co., $153,241.40; Sisman Shoe Co., Ltd., $123,078.96; Slater Shoe Co., Ltd., $342,513.05; Slingsby Manufacturing Co., Ltd., $15,388.74; Small Arms Ltd., $281,229.96; Small Electric Motors Ltd., $10,070.80; Smart Turner Machine Co., Ltd., $35,941.45; Smith Bros. & Wilson Ltd., $874,009.29; Smith & Co., $12,427.51; Smith & Elston, $11,445.03; R. Smith & Co., Ltd., $242,121.85; Smith & Rhuland, $28,144.34; Smith & Stone Ltd., $45,895.62; George Smith, $26,828.02; R. H. Smith, $14,442.97; Snap On Tools Corporation, $16,283.69; W. I. Snook, $18,506.06; Snyders Ltd., $16,379.68; Soeurs de la Charite-Hopital, $30,834.40; Solex Co., Ltd., $38,678.87; Soren Manufacturing Co., $13,635.05; Souris Valley Creamery Association, $26,983.95; Southern Canada Power Co., Ltd., $24,931.85; Southern Ontario Telephone Co., Ltd., $12,804.23; Sovereign Potters Ltd., $343,264.64; Sparks Harrison Ltd., $20,378.01; David Spencer Ltd., $16,685.19; Spencer Bros. & Turner Ltd., $1,105.79; Spencer Foundry Co., Ltd., $16,698.25; Sport Togs Ltd., $37,773.84; H. D. Spratting, $22,258.37; Wm. Stairs Son & Morrow Ltd., $29,495.24; Standard Brands Ltd., $14,720.70; Standard Construction Co., $45,907.80; Standard Electric Co., $75,687.73; Standard Machine Works, $592,325.11; Standard Oil Co. of British Columbia Ltd., $55,918.35; Standard Overall Co., Ltd., $40,740.53; Standard Paving Maritime Ltd., $695,410.04; Standard Tube Co., Ltd., $186,564.38; Standard Whitewear, $24,997.89; Stanfields Ltd., $163,372.44; Stanley Manufacturing Co., Ltd., $291,988.83; Stanley Precision, $310,136.58; Stanley Tool Co., $75,420.02; Stauffer Dobbie Ltd., $27,011.54; Steacy Sheet Metal Works, $10,975.30; Steel Co. of Canada Ltd., $325,870.88; Steel Equipment Co., Ltd., $11,693.92; Steele Briggs Seed Co., $11,109.93; H. Steen Reg. Ltd., $29,551.02; G. F. Stephens Co., Ltd., $57,028.22; J. W. Stephens Ltd., $122,430.24; Sterling Clothing Co., $770,269.21; Sterling Construction Co., Ltd., $758,089.31; Sternson Laboratories Ltd., $18,980.77; Stevens Hepner Co., Ltd., $11,997.71; J. Stevens Arms Co., U.S.A., $13,204.09; Stewart Construction Co., Ltd., $1,385,914.16; John Stewart Machine Co., Ltd., $23,529.31; Stewart Warner Sales, $11,290.52; M. Stone Clothing Co., $490,944.23; Storms Contracting Co., $841,947.46; Stotland Dress Inc., $45,227.43; Strathdee Transport, $14,970.20; Strathroy Woollen Mills, $20,564.14; Sturgeons Ltd., $20,724.55; Suburban Rapid Transit Co., $21,308.75; M. Sullivan & Son Ltd., $214,294.88; W. B. Sullivan Construction Co., $70,182.85; M. J. Sulpher & Son, $2,486.25; Town of Summerside, $57,083.55; Sumner Co., Ltd., $35,310.32; Suncook Mills,

$26,442.11; Supertest Petroleum Corporation Ltd., $11,758.25; Supreme Boiler & Engineering, $38,152.20; Supreme Knitting Mills, $14,214.40; Supreme Power Supplies Ltd., $31,591; Sutton Horsley Co., Ltd., $699,834.26; Swift Canadian Co., Ltd., $1,255,047.90; W. H. Swift Ltd., $102,819.41; Switlik Canadian Parachute Ltd., $2,919,175.44.

Tarbox Bros. Ltd., $55,983.91; Taylor Pearson & Carson Ltd., $10,657.54; Taylor Instrument Companies, $16,109.05; Tayside Textiles Ltd., $18,140.56; Tebbutt Shoe & Leather Co., Ltd., $48,122.28; Tetrault Shoe Ltd., $84,859.40; Pierre Thibault, $75,628.88; Thode Brothers Ltd., $49,459.84; Thompson Bros. Machinery Co., $24,241.79; Thompson Jones & Co., $12,874.29; Thompson Plumbing & Heating Co., $14,962.27; Thompson Products Ltd., $108,070.14; Thorp Hambrock Co., Ltd., $118,485.55; Thunder Bay Air Training School Ltd., $408,453.09; Tidewater Construction Co., $20,253; R. Timms Construction Ltd., $109,280.33; Tip Top Tailors Ltd., $613,080.24; Toilet Laundries Ltd., $29,030.76; Tomlinson Construction Co., Ltd., $5,140,765.68; Tooke Bros. Ltd., $136,456.14; A. L. Torgis & Son, $26,586.32; City of Toronto, $51,514.04; Toronto General Trusts Corporation, $14,563.12; Toronto Hydro Electric Commission, $39,037.29; Toronto Iron Works Ltd., $84,241.68; Toronto Motor Car Ltd., $19,742.81; Toronto University, $240,859.04; Towland Construction Co. Ltd., $226,647.95; Traders Manufacturing Co., $81,888.72; Trans-Canada Air Lines, $670,566.76; Transport Supply Co., Ltd., $64,287.21; Travers Aprons Ltd., $57,417.05; Harold Trent Co., $18,556.26; Trenton Public Utilities, $17,858.74; Trio Shirt Mfg. Reg'd., $102,307.72; Trotter Morton Ltd., $22,828.86; Turnbull Elevator Co., Ltd., $32,261.23; J. Spencer Turner Co., Ltd., $26,537.46.

Underwood Elliott Fisher Ltd., $61,674.62; Uniform Co. Reg'd., $247,074.35; Union College B. C., $29,120; Union Oil Co. of Canada Ltd., $56,030.11; Union Packing Co., Ltd., $33,652.38; Union Steamships Ltd., $180,157.29; Union Transit Co., Ltd., $68,043.71; Union Twist Drill Co., $113,445.52; United Aircraft Corporation, $3,290,669.52; United Aircraft Products Inc., $54,127.97; United Carr Fastener Co. of Canada Ltd., $69,438.22; United Chemical Co., Ltd., $10,511.63; United Farmers Co-operative Co., Ltd., $20,522.22; United Garments Ltd., $31,252.50; United Industries Corp., $12,990.76; U. S. Gauge Co., $155,404.37; United States Government, $33,355,894.19; United Theological College, $13,470; United Towns Electric Co., $31,107.95; Universal Moulded Products Corporation, $279,853.67; Universal Plumbing & Heating, $36,798.27; Upper Lakes & St. Lawrence Transportation Co., $48,564.63.

Vails Ltd., $12,461.58; C. C. Van Berkel, $25,900; City of Vancouver, $46,092.90; Vancouver Shipyards Ltd., $46,465.31; Hendrik Van Der Horst, $25,900.01; Vaughan Shipbuilding Co. Ltd., $12,101.10; Vega Aircraft Corporation, $34,424.68; Viceroy Manufacturing Co., Ltd., $164,749.31; Jack Victor Inc., $162,478.65; Victoria Coal Co., Ltd., $19,277.32; Victoria Motor Boat & Repair Works, $133,588.89; Ville de Victoriaville, $11,414.37; Victory Aircraft Ltd., $28,610.17; Vilas Furniture Co., Ltd., $23,102.11; Virden Flying Training School Ltd., $783,290.17; Vivian Engine Works Ltd., $92,603.65; Volcano Ltee., $56,500.81; Vulcan Asphalt Supply Co., $17,797.75; Vulcan Iron Works Ltd., $192,471.23.

Wabasso Cotton Co., Ltd., $108,663.46; Wade & Sons Ltd., $15,322.10; Wagner Brake Service Co., $32,123.03; Walker Fruit Co., $10,001.29; S. C. Walker Mfg. Co., $15,897.99; Wallace Manufacturing Co., Ltd., $11,731.83; Wallace & Tiernan Ltd., $19,435.63; E. A. Walsh & Co., $20,253.38; Walter Motor Trucks, $523,276.16; Warner Aircraft Corporation, $23,115.75; Chas. Warnock & Co., Ltd., $39,396.72; Warren Bituminous Paving Co., Ltd., $326,615.15; Warwick Woollen Mills Ltd., $12,655.63; Watchorn Co., Ltd., $50,965.77; Frank Waterhouse & Co., $112,657.28; Waterloo Manufacturing Co., $14,273.48; Waterman-Waterbury Manufacturing Co., $865,870.99; Waterous Ltd., $754,767.73; Jack Watson & Co., Ltd., $13,324.30; Way Sagless Spring Co., $20,915.62; Michael Wayrykow, $10,700; Weatherhead Co. of Canada Ltd., $163,090.78; F. P. Weaver Coal Co., Ltd., $104,270.86; Weaver Industries Ltd., $131,890.49; Welch & Johnston Ltd., $14,497.06; Ralph E. Welch, $18,522; Wellington Packers Ltd., $16,208.88; W. C. Wells, $551,909.74; Fred Welsh & Son, $49,005.74; West Coast Salvage & Contracting Co., $14,547.04; West Coast Woollen Mills, $83,821.74; Western Canada Greyhound Lines, $12,777.05; Western Construction Lumber Co., Ltd., $1,780,401.50; Western Dairy Ltd., $17,224.03; Western Glove Works Ltd., $175,114.53; Western Grocers Ltd., $133,174.38; Western King Manufacturing Co., $73,013.56; Western Manufacturing Co., Ltd., $11,796.18; Western Nova Scotia Electric Co., $78,320.66; Western Oil Co., Ltd., $19,515.73; Western Ontario University, $32,105.17; Western Packing Co., $32,063.50; Western Pavers Ltd., $44,042.94; Western Shirt & Overall Manufacturing Co., Ltd., $154,111.50; Western Steel Products Corp. Ltd., $669,131.98; Westons Bread & Cake Ltd., $13,699.20; Wheat City Dairy, $14,679.89; Wheaton Bros. Ltd., $23,548.75; Ambrose Wheeler Ltd., $135,349.67; H. D. Wheeler Ltd., $12,704.86; J. M. Whidden, $57,193.54; White

Canadian Aircraft Ltd., $929,948.32; White Pass & Yukon Railway, $13,313.04; S. S. White Dental Manufacturing Co., $36,542.02; Whitehill Jersey Dairy, $18,695.99; Whitewear Manufacturing Co., $14,871.60; Whyte Packing Co. Ltd., $15,582.84; W. Wight & Co. Ltd., $18,591.78; W. W. Wiley, $23,582.72; Robert C. Wilkins Co., $41,886.95; Willett Fruit Co. Ltd., $26,242.10; A. R. Williams Machinery Co. Ltd., $23,705.16; Williams Bros., $22,117.85; Williams Engineering Co. Ltd., $29,597.59; Williams & Carrothers Ltd., $14,351.10; Williams & Wilson Ltd., $40,147.26; Williams Shoe Ltd., $51,550.96; Wilsil Limited, $47,999.66; Wilson Coal Co., $10,004.85; Wilson Freightways Ltd., $10,142; Wilson Manufacturing Co., $44,741.12; Windsor Flying Training School Ltd., $299,453.64; Windsor Mills Flying Training School, $426,456.24; Winnipeg Air Observer School Ltd., $1,118,582.85; City of Winnipeg, $13,656.36; Winnipeg Laundry Ltd., $15,192.27; Winnipeg Supply & Fuel Co. Ltd., $29,271.71; Wonder Bakeries Ltd., $21,723.66; Wonderful Soap Co. Ltd., $12,194.75; Wood, Alexander & James Ltd., $20,983.89; Gar Wood Industries, $18,522; G. H. Wood & Co., $101,902.80; Woods Manufacturing Co. Ltd., $190,637.97; Woodbury Construction Co. Ltd., $33,568.98; W. C. Woollen Mills, $18,281.95; Workman Bag Co., $20,007.20; Workman Uniform Co. Ltd., $339,714.60; Weldon Worth, $10,800.30; Wright Fruit Co. Ltd., $35,381.37; Wrought Iron Range Co., $45,674.88; A. E. Wry Standard Ltd., $15,739.04.

Yamaska Garments Ltd., $380,723.15; York Knitting Mills Ltd., $147,551.43; Mike Yurejckuk, $10,800.

Zemans Produce Co., $26,107.42; Zephyr Looms & Textiles Ltd., $309,454.05; H. Zinsstag Ltd., $184,402.53; Mrs. Katherin Zobrosky, $13,300.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A Government of the United Kingdom—Air	590,477 55	9,152,842 52	9,800,407 38	1,238,042 41
B Government of Australia—Air	99,404 81	15,675 70	94,690 36	178,419 47
C Government of New Zealand—Air	36,512 18	65,771 66	99,982 21	70,722 73
D Government of Norway—Air	5,121 05	58,028 13	105,088 02	52,180 94
E Government of Newfoundland—Air	76 90	25,153 80	25,076 90	
F Government of South Africa—Air		165 53	165 53	
G Government of the United States—Air			2,358,990 91	2,358,990 91
H Government of Australia Air Training Plan	2,074,146 68	14,079,356 45	28,936,764 51	16,931,554 74
I Government of New Zealand—Air Training Plan	395,608 75	8,104,245 83	11,283,714 08	3,575,077 00
J Government of the United Kingdom—U.K. Equipment and R.A.F. Special Schools	103,684,929 31	17,401,647 94	55,725,457 80	142,008,739 17
	$106,886,277 23	$48,902,887 56	$108,430,337 70	$166,413,727 37

COMMENTS

Disbursements are made on a recoverable basis for the United Kingdom and other Allied Governments under authority of sec. 3 War Appropriation Act, 1942, and individual Orders in Council.

A This account is operated in connection with recoverable expenditures made on behalf of the United Kingdom Government in respect of transportation, stores, equipment, temporary advances and miscellaneous services furnished the Royal Air Force in Canada. Cost of equipment furnished to the Atlantic Transport Group, $561,925.29, is the main item making up this balance. Monthly accounts are submitted and as payments are received they are credited to the account.

B C D Miscellaneous expenditures on account of personnel of the Royal Australian Air Force, the Royal New Zealand Air Force, and the Royal Norwegian Army Air Force serving in Canada, are debited to these accounts. Periodic billings are made against the Governement concerned and, as payments are received, they are credited hereto.

G The cost of equipment, supplies and services furnished to the United States Army Air Corps and to the United States Navy on a recoverable basis are charged to this account. It is credited with payments made by the Government of the United States of periodic accounts rendered.

H I These Governments' portions of the costs incurred under the terms of the British Commonwealth Air Training Plan agreement and the Combined Training Organization agreement are charged to these accounts. The Governments concerned are billed monthly and payments received are credited hereto.

J This account is operated under authority of P.C. 1956 of March 24, 1941 (as amended by P.C. 62/6954, of Sept. 6, 1941) and P.C. 1958, of March 24, 1941. It provides for purchase on a recoverable basis of aircraft and equipment on behalf of the United Kingdom Government in respect of that Government's contribution under the terms of the British Commonwealth Air Training Plan agreement. It also provides for expenditures on behalf of the United Kingdom Government for the construction, equipment, operation and maintenance of Royal Air Force Schools in Canada.

Although the Combined Training Organization agreement effective July 1, 1942, superseded the British Commonwealth Air Training Plan agreement and the agreement in respect of R.A.F. Schools under which this account was operated, a basis of the final financial settlement had not been completely agreed upon at the close of the fiscal year.

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[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Militia Pension Suspense—Air	44,195 15	73,174 08	5,370 35	111,998 88
B	Unclaimed Cheques Suspense—Air	587 09	1,845 57	82 27	2,350 39
C	McKee Trophy Fund	1,156 23	55 00	119 33	1,091 90
D	War Savings Certificates Suspense—Air	23,055 50	1,160,466 00	1,152,733 00	30,788 50
E	R.A.F. Benevolent Fund	221 50		221 50	
		$69,215 47	$1,235,540 65	$1,158,526 45	$146,229 67

COMMENTS

A Pensions deductions are made from the pay of certain categories of R.A.F. personnel on loan to the R.C.A.F. These deductions are credited temporarily to this account and eventually the funds will be used to partially offset per capita contributions which the Government of Canada is obliged to make to the Government of the United Kingdom, under the terms of the British Commonwealth Air Training Plan agreement, in connection with future non-effective benefits to loaned personnel.

B All cheques, except those drawn against Trust and Special accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

C Under a Deed of Gift of the late Mr. J. Dazell McKee, securities to the value of $1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities.

D Deductions from the salaries of employees of the Department, who are not paid through Central Pay Office, and from the pay and allowances of enlisted personnel, are deposited in this account and cheques are drawn against it in favour of the Receiver General as the certificates become fully paid. The above balance represents the incomplete subscriptions at the close of the fiscal year 1942-43.

E When this amount was received from the R.A.F. Benevolent Fund in 1939-40, it was intended that an account be operated for the convenience of members of the Royal Air Force stationed in Canada. It remained inactive, however, and in the present fiscal year a cheque for the same amount was issued in favour of the Honorary Treasurer of the R.A.F. Benevolent Fund in compliance with a request of that organization.

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[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Deferred Pay Balances—Air	762,765 89	2,513,443 43	863,816 11	2,412,393 21
B Air Estates	22,509 61	250,586 30	239,347 33	33,748 58
	$785,275 50	$2,764,029 73	$1,103,163 44	$2,446,141 79

COMMENTS

A A portion of the pay of certain categories of R.C.A.F. personnel serving overseas is withheld and credited to their deferred pay accounts. Such deferments are periodically charged to the proper War Allotment and credited to this trust account, pending release under stipulated conditions to the individuals concerned.

B Balances of pay and allowances, etc., at the credit of deceased personnel as well as such amounts as are realized from other sources by the Administrator of Estates are credited to this account. Disbursements of estates are made to creditors and beneficiaries as directed by the Administrator. The closing balance shown above represents the value of undistributed estates at the close of the fiscal year.

1942-43

PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF NATIONAL REVENUE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—41½

DEPARTMENT OF NATIONAL REVENUE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	15,190,522 66	Ordinary	2,054,967,656 09
War	3,643 81		
	$ 15,194,166 47		$ 2,054,967,656 09

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	$ 70,020,983 87

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page M—31.

REVENUES

Summary

CUSTOMS AND EXCISE DIVISIONS	1942–43	1941–42
Tax Revenue:		
Ordinary Revenue—		
A Customs Import Duties	118,962,839 45	142,392,232 57
B Excise Duties	138,720,722 89	110,090,940 35
C Excise Taxes	488,712,425 05	453,425,105 53
Non-Tax Revenue:		
D Privileges, Licences and Permits	28,640 76	34,510 24
E Proceeds from Sales	3,585 61	1,111 91
F Services and Service Fees	362,325 93	376,227 06
G Refunds of Expenditure	2,282 97	1,755 56
H Miscellaneous	118,640 09	99,474 95
	746,911,462 75	*706,421,363 17*

INCOME TAX DIVISION		1942–43	1941–42
Tax Revenue:			
Ordinary Revenue—			
I Income Taxes			
(1) Individuals	453,939,950 54		
Less Reserve for Refundable Portion	50,000,000 00		
		403,939,950 54	189,501,795 15
(2) National Defence Tax		80,198,201 76	106,636,747 20
(3) Corporations		347,969,723 37	185,835,699 20
(4) Dividends and Interest (foreign currency and non-resident)		26,710,945 54	26,642,105 82
(5) Rents and Royalties		1,369,850 81	1,626,669 12
J Excess Profits Tax	454,580,676 78		
Less Reserve for Refundable Portion	20,000,000 00		
		434,580,676 78	135,168,344 91
K Succession Duties		13,273,483 43	6,956,574 19
Non-Tax Revenue:			
L Proceeds from Sales		207 57	25 11
M Services and Service Fees		5,989 23	118,782 49
N Refunds of Expenditure		56 63	2,481 42
O Miscellaneous		7,107 68	3,581 51
		1,308,056,193 34	*652,492,806 12*
Total		$2,054,967,656 09	$1,358,914,164 29

Details

CUSTOMS AND EXCISE DIVISIONS			
Tax Revenue—			
A(1) Customs Import Duties		146,191,676 15	
(2) *Less* drawbacks, $23,308,550.29, and refunds, $3,920,286.41		27,228,836 70	
			118,962,839 45
B(1) Excise Duties: Spirits (including validation fees, $513,026.64), $30,989,368.75; beer, $579,858.19; malt, $33,952,236.44; malt syrup, $72,762.35; cigars, $614,443.90; cigarettes, $65,268,830.23; tobacco, manufactured, $9,918,357.18; Canadian raw leaf, $570,093.45; licences, $38,270		142,004,220 49	
(2) *Less* drawbacks, $2,721,218.54, and refunds, $562,279.06		3,283,497 60	
			138,720,722 89
C(1) Excise Taxes: Amusement tax (including tax on parimutuel bets, $1,287,331.13). $12,065,715.97; embossed cheques, $364,868.79; revenue stamps—including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and			

CUSTOMS AND EXCISE DIVISIONS—*Continued*

Tax Revenue—*Concluded*	1942–43	1941–42
(iv) entertainment, $12,220,707.18; sales tax, $250,478,437.65; special import tax, $480,380.92; transmission tax, $3,457,359.94; transportation tax, $12,625,698.83; war exchange tax, $94,553,379.56; wines, $2,006,816.46; interest, $148,357.40; licences, $64,986.23; miscellaneous (court penalties, court costs, etc.), $41,369.14. Manufacturers' taxes: automobiles, $1,270,932.57; cameras, photographic films, etc., $354,250.20; Canadian raw leaf tobacco, $14,659.08; candy and chewing gum, $8,184,523.91; carbonic acid gas, $199,317.03; cigars, $454,806.79; cigarettes, $20,978,884.40; cigarette papers and tubes, $5,055,649.80; electrical and gas appliances, $5,306,035.50; fountain pens, etc., $517,370.81; furs, $3,170,025.23; gasoline, $24,897,924.13; lighters, $167,834.69; manufactured tobacco, $4,846,605.71; matches, $2,687,029.94; phonographs, radios and tubes, $1,190,913.59; playing cards, $565,658.04; rubber tires and tubes, $1,791,316.86; slot machines, $6,311.44; smokers' accessories, $295,377.67; soft drinks, $14,118,683.38; sugar, $14,950,643.33; toilet preparations and soaps, $4,541,689.02; trunks, bags, etc., $2,186,904.63	506,261,425 82	
(2) *Less* drawbacks, $9,035,716.99, and refunds, $8,513,283.78	17,549,000 77	
		488,712,425 05
Non-tax Revenue—		
D Privileges, Licences and Permits: Brokers' licences, $7,640; copies of manifests, entries and invoices, $5,837.61; landing certificates, $2,897.50; law stamps, $5,521.90; lost stamps, $1,226.77; rental of buildings, $5,516.98...		28,640 76
E(1) Proceeds from Sales: Sale of unclaimed goods, $1,932.13; sundry sales, $1,693.54.....	3,625 67	
(2) *Less* refunds	40 06	
		3,585 61
F(1) Services and Service Fees: Bonded factory and warehouse fees, $104,754.58; cartage, $16,550.18; copyright fees, $127.75; extra or overtime services, $184,590.13; salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation Limited, $10,501.13; salaries of officers temporarily attached to the Foreign Exchange Control Board, $8,076.13; repayment of salaries and living allowances of certain officers stationed in the United States, $14,883.30; storage charges, $23,155.33; tobacco labels, $2; witness fees, $54	362,694 53	
(2) *Less* refunds	368 60	
		362,325 93
G(1) Refunds of Expenditure (Previous Years)...	2,297 15	
(2) *Less* refunds	14 18	
		2,282 97

CUSTOMS AND EXCISE DIVISIONS—*Concluded*

Non-tax Revenue—*Concluded*	1942-43	1941-42
H(1) Miscellaneous: Customs seizures, $190,619.75; excise seizures, $41,989.83; conscience money, $307.94; found money, $152.39; over in cash, $146.81; Foreign Exchange Control Board, unclaimed currency, $245.49; sundry, $1.80	233,464 01	
(2) *Less* refunds, $34.40; disbursements from customs and excise seizures, $114,789.52...	114,823 92	
		118,640 09
Total (Customs and Excise Divisions)		$ 746,911,462 75

Certified correct, as to:—

Customs and Excise Divisions,

D. SIM,
Deputy Minister.

Income Tax Division,

C. FRASER ELLIOTT,
Deputy Minister.

COMMENTS

A(1) C(1) In order to expedite the release of perishable and other goods and as a guarantee of payment of customs duties and excise taxes thereon, certain importers and licensees maintain securities on deposit with the Department, which are placed with the Department of Finance for safe keeping. At March 31, 1943, the securities so deposited were $1,085,200 for customs purposes and $2,312,800 for excise purposes.

A(2) Drawbacks and Refunds, $27,228,836.70. These consist of home consumption drawback claims, $2,923,796.04, export drawback claims, $20,384,754.25, and other refunds of customs duties, $3,920,286.41.

B(2) C(2) Drawbacks and Refunds—Excise duties, $3,283,497.60 and excise taxes, $17,549,000.77. The excise duty drawbacks related chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only. The excise tax drawbacks related chiefly to materials, both domestic and imported, used in the manufacture of goods exported.

C(1) The sum of $506,261,425.82 was apportioned as follows: domestic, $381,631,436.78; importations, $124,629,989.04.

The Excise Taxes derived from (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on Post Office money orders, postal notes, letters and post cards, are not included among the "Excise Taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues.

D Brokers' licences. Regulations issued under the provisions of Section 129(5) of the Customs Act provide for a graduated scale of fees to be paid annually by persons licensed to transact business as customs-house brokers.

Law stamps. All fees payable under the provisions of Section 80 of the Exchequer Court Act, c. 34, R.S., and Section 107 of the Supreme Court Act, c. 35, R.S., are settled by means of law stamps of which the issuance and sale is regulated by the Minister of National Revenue.

Rentals of buildings are received from port officers who occupy residential quarters in government-owned buildings operated by the Department.

E(1) Sundry sales. Sale of equipment, stores, or supplies, authorized by minutes of the Salvage Division of the Office of the Comptroller of the Treasury, in accordance with P.C. 6/989, of April 30, 1937.

F(1) Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees. Fees collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act.

Extra or overtime services. Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons served.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

I(1) (2) Customs and Excise Seizures. The revenues of $190,619.75 and $41,989.83 were derived mainly as a result of seizures under the provisions of the Customs Act and the Excise Act. The disbursements of $114,789.52 were made under authority of the said Acts, and were in respect of (i) expenses incidental to the making of the seizures and for moieties paid to the seizing officers and informers, and (ii) repayments of deposits, in whole or in part, to persons accused of violations of the Customs and Excise Acts.

Payments of $1,000 or over were made on account of legal services in connection with customs and excise seizures to the following: Burchell, Smith, Parker and Fogo, Halifax, $1,247.40; and S. Hart Green, Winnipeg, $5,363.43.

General—As at March 31, 1943, there were in operation 151 Ports of Customs and Excise, and under the survey of these ports, 174 Outports, 61 Preventive Stations, and 48 Postal Collecting Stations. At the undermentioned ports of the Dominion the cost of operation exceeded the revenues collected in the fiscal year:—

	Revenues	Expenditures
McAdam, N. B.	$21,417 15	$29,353 39
Pigeon River, Ont.	2,542 96	6,157 92

I(1) The amount of $403,939,950.54 is the net as the gross revenue was reduced by (*a*) transfer to a Trust and Special Account at the close of 1942-43 of $50,000,000, as indicated, representing the estimated liability of the Dominion Government for the refundable portion of income tax in respect of 1942 personal incomes and (*b*) refunds of $823,656.75, made during the year.

(2) (3) (4) (5) The gross revenues under these headings were similarly reduced by the following refunds: national defence tax, $2,414,515.11; corporations, $53,609.34; non-resident tax, $475,900.58; rents and royalties, $11,337.59.

J The amount of $434,580,676.78 is the net as the gross revenue was reduced by (*a*) the transfer of $20,000,000 at the close of 1942-43 to a Trust and Special Account, as indicated, to cover the estimated liability in respect of the refundable portion of collections to March 31, 1943, and (b) refunds of $67,685.17 made during the year.

K This amount shows the net revenue after refunds of $80,252.32 have been deducted.

M Cost of collections received in respect of Provincial income tax Administration.

O Law costs, $4,885.18; fines and forfeitures, $2,222.50.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	15,806,424 00	15,036,094 37	13,404,926 38
Continuing Statutory Provisions	20,050 00	20,050 00	23,070 00
Transferred from annual appropriations of the Department of Finance	134,378 29	134,378 29	
	15,960,852 29	15,190,522 66	13,427,996 38
Allotted from the War Appropriation	3,661 00	3,643 81	3,903 31
Total	$ 15,964,513 29	$ 15,194,166 47	$ 13,431,899 69

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
M–8	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
M–8	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
			12,000 00	*12,000 00*	
		CUSTOMS AND EXCISE DIVISIONS			
M–8	191	General Administration	1,019,035 00	949,558 12	69,476 88
M–10	192	Customs Excise Chemical Laboratory	43,055 00	36,921 11	6,133 89
M–10	193	Inspection, Investigation and Audit Services	1,291,055 00	1,249,746 93	41,308 07
M–15	194	Preventive Service Undervaluation Unit	57,145 00	53,470 40	3,674 60
M–16	195	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals	7,783,925 00	7,437,999 04	345,925 96
			10,194,215 00	*9,727,695 60*	*466,519 40*
		INCOME TAX DIVISION			
M–21	196 473 426 417	General Administration, including authority to create positions and make appointments within the Division notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act	561,368 93	555,287 87	6,081 06
M–23	197 474 198 475	Internal Inspection and Verification	293,456 00	213,571 31	79,884 69
M–24	427 417	District Offices	4,876,762 36	4,673,892 88	202,869 48
			5,731,587 29	*5,442,752 06*	*288,835 23*
		GENERAL			
M–30	199	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Service	15,000 00	25 00	14,975 00
		SUPERANNUATION, RETIREMENT AND OTHER BENEFITS			
M–30	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	8,050 00	8,050 00	
		Total Ordinary	15,960,852 29	15,190,522 66	770,329 63
		WAR			
M–30		Censorship of Newspapers and other publications	3,661 00	3,643 81	1719
		Grand Total	$15,964,513 29	$15,194,166 47	$ 770,346 82

Salary of Minister, Salaries Act, c. 182, R.S. ..... **$ 10,000 00**

Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931 .. **$ 2,000 00**

COMMENTS

The above amounts were paid to the Hon. C. W. G. Gibson.

CUSTOMS AND EXCISE DIVISIONS

Vote 191 General Administration **1,019,035 00**
Expenditures **949,558 12**

Lapsed ..... **$ 69,476 88**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	923,910 00	913,910 00	864,020 03
B	Cost of Living Bonus	40,000 00	50,000 00	48,860 02
C	Printing and Stationery	27,500 00	27,500 00	16,439 49
D	Travelling Expenses	12,000 00	12,000 00	9,432 39
E	Telegrams and Telephones	10,000 00	10,000 00	7,195 88
F	Guarantee Fund	625 00	625 00	394 66
G	Sundries	5,000 00	5,000 00	3,215 65
		$1,019,035 00	$1,019,035 00	$ 949,558 12

COMMENTS

A As of March 31, 1943, there were 345 permanent and 83 temporary employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Scully, H. D., Commr. of Customs	$9,000 00
Sim, D., Commr. of Excise	9,000 00
Jackson, L. F., Asst. Commr. of Customs	5,880 00
Nauman, V. C., Asst. Commr. of Excise	5,880 00
Allen, L. E.	4,500 00
Allen, W. R.	2,400 00
Anderson, W. F. C.	3,000 00
Armstrong, W. D.	4,500 00
Aust, G. E.	2,640 00
Beach, W. H.	2,400 00
Bell, J.	2,400 00
Blake, F. H.	3,720 00
Blakely, H. M.	2,400 00
Bradley, F. M.	2,400 00
Bradley, J. C.	2,760 00
Brodeur, P. E. S.	4,080 00
Bryenton, L. C.	2,400 00
Buckingham, C. O.	3,000 00
Callbeck, C. H.	3,720 00
Carrier, R. R. A.	2,400 00
Carruthers, O. V.	3,240 00
Cauley, F. L.	2,400 00
Clifford, F.	2,400 00
Cohen, J.	2,760 00
Corrigall, H. W.	2,400 00
Cosh, R. F.	2,760 00
Cuthbert, T. H.	2,400 00
Darwin, N. J.	2,400 00
Davidson, G. A.	2,400 00
Davis, W. O.	4,080 00

	Salary rate
Deachman, J. S.	3,240 00
Doyle, T. V.	3,360 00
Driscoll, J. O.	2,520 00
Duncan, J. H.	2,400 00
Ellement, A. A.	2,640 00
Ellis, H. H.	4,140 00
Errett, P. A.	3,240 00
Fairbairn, R.	4,440 00
Falkner, T. S.	3,000 00
Fellows, H. G.	2,400 00
Finner, F. J.	2,640 00
FitzGerald, R. R.	4,080 00
Furlong, C. J.	2,640 00
Gaboury, J. E.	4,140 00
Gilchrist, C. T.	3,240 00
Green, F. I.	2,400 00
Guibord, J. R.	2,400 00
Gunby, C. E.	4,080 00
Haw, W. C.	3,420 00
Hector, J. H.	3,000 00
Henry, W. J.	3,240 00
Hicklin, W. L.	3,600 00
Hind, A. R.	2,880 00
Holmes, L. W.	3,720 00
Hooper, G. E.	3,480 00
Howard, H. A.	3,000 00
Jean, L. J. G. F.	2,520 00
Jones, W.	2,400 00
Kealey, H. J.	2,400 00
Kenney, A. S.	3,120 00
Kerr, E.	2,400 00
Kincaid, J. F.	2,400 00
King, G. C. M.	2,400 00
Lee, H. R.	2,760 00
MacMillan, A. F.	4,140 00
MacNeil, W. J.	3,120 00
Magee, J. D.	2,400 00
Mann, O. M.	3,000 00
Martin, J. A.	2,880 00
May, E. F.	2,760 00
McCullough, S.	2,400 00
McNeil, J. H. K.	2,400 00
Mills, T. H.	2,760 00
Montpetit, L. H.	2,400 00
Mossop, G. V.	2,400 00
Mullin, C. J. (Oct. 8)	2,400 00
Munroe, H. R.	3,900 00
O'Brien, C. F.	2,400 00
O'Connor, E.	2,640 00
Ogg, H. J.	2,520 00
O'Reilly, C. A.	2,880 00
Palmer, F. D. (on loan to Dept. of Munitions and Supply from Nov. 2)	2,760 00
Petrie, E.	3,420 00
Pilon, J. V.	2,760 00
Powers, N. D.	2,400 00
Prentiss, G. H.	2,640 00
Rankin, J. F. (from Vote 193, July 1. Military leave, July 24)	2,400 00
Rankin, J. S.	3,780 00
Reid, G. A.	3,720 00
Rheaume, M. H.	2,400 00
Roberts, D. H. B.	2,400 00
Robins, E. H.	2,400 00
Roe, J. S. (July 17)	4,200 00
Rombough, C. C.	2,760 00
Roy, J. E.	3,000 00
Ruel, A.	2,400 00
Russell, T. A.	3,480 00
Sharkey, N.	3,480 00
Sims, F. R.	4,380 00
Smith, R. C.	3,300 00
Stinson, W. W.	2,880 00
Strutt, A. F.	2,400 00
Stuart, W. B.	4,500 00
Sucee, M. J.	2,400 00
Sullivan, H.	2,400 00
Taylor, L. H.	4,080 00
Telford, J. F.	2,880 00
Timleck, H. B.	2,400 00
Tory, F. T.	3,420 00
Treadwell, J. M.	3,000 00
Tuck, W. E.	2,400 00
Turcotte, L. M.	2,400 00
Urquhart, G. B.	4,500 00
Warren, L. D.	4,500 00
Welsh, W. J. (Feb. 14)	2,400 00
White, J. A. A.	2,400 00
White, L. A.	2,880 00
Wilson, J. G.	2,400 00
Wood, C. E.	4,500 00
Wormington, F. E.	2,760 00
Young, P. L.	4,920 00
Younger, L. R.	4,440 00

Included in the charges to this allotment are the salaries of the following employees which have been repaid by the organizations to which they were on loan: T. G. Crossan, $2,760 (repaid from Dec. 21); G. H. Glass, $3,000; J. A. V. Hooper, $3,480 (repaid from Nov. 1); C. R. Morphy, $2,400 (repaid from July 11). Repayments were made by the Commodity Prices Stabilization Corporation, $3,741.61; Department of Pensions and National Health, $1,735.48; and Wartime Prices and Trade Board, $1,450. Of the amounts repaid, $3,185.48 was refunded to the vote and $3,741.61 is included in the heading "Services and Service Fees" in the "Details" of the departmental statement of revenue given on a previous page. A war duties supplement of $600 was paid to J. A. V. Hooper in addition to his regular salary. This supplement was repaid from Nov. 1 by the Wartime Prices and Trade Board.

C Distributed as follows: printing, $3,348.08, and stationery, $13,091.41 (including $1,448.88 for the acquisition, inspection and repair of typewriters, adding, calculating and copying machines, etc.).

D Payments of $300 or over were made to the following: Hon. C. W. G. Gibson, $1,070; L. E. Allen, $703; J. E. Gaboury, $760.22 (including $421.80 paid from seizure revenue); H. J. Keeley, $322.60; J. S. Rankin, $1,835.82; H. D. Scully, $412.80; E. A. Warnock, $1,104.73; P. L. Young, $811.49.

F As at March 31, 1943, 65 officers were bonded for amounts ranging from $1,000 to $5,000 under the Government Officers Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

Vote 192 Customs Excise Chemical Laboratory **43,055 00**
Expenditures **36,921 11**

Lapsed ..... **$ 6,133 89**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	38,895 00	38,795 00	34,706 32
B	Cost of Living Bonus	960 00	1,060 00	1,034 60
C	Printing and Stationery	500 00	500 00	439 46
D	Travelling Expenses	200 00	200 00	36 55
E	Laboratory Equipment and Supplies	2,250 00	2,250 00	541 98
F	Sundries	250 00	250 00	162 20
		$ 43,055 00	$ 43,055 00	$ 36,921 11

COMMENTS

This vote was provided to meet salaries, cost of living bonus and other expenses in connection with the analytical examination of samples of imported goods and of certain goods of domestic production.

A On January 1, 1943, this branch was transferred to the National Research Council, Department of Trade and Commerce. Salaries and expenses were paid from these allotments by Department of National Revenue, Customs and Excise Divisions, to March 31, 1943.

As of March 31, 1943, there were 12 permanent and 3 temporary employees paid from this allotment. The following were the rates paid to officers receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. I. Dore, $2,700; R. W. Hoff, $4,020; J. Hossack, $3,300; D. T. Mather, $2,700; R. Paradis, $2,700; C. E. Watson, $3,420; W. W. Watson, $2,700.

Vote 193 Inspection, Investigation and Audit Services **1,291,055 00**
Expenditures **1,249,746 93**

Lapsed ..... **$ 41,308 07**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	1,063,075 00	1,055,075 00	1,051,274 89
B	Cost of Living Bonus	10,000 00	18,000 00	17,455 91
C	Living Allowances	6,480 00	6,480 00	3,517 50
D	Printing and Stationery	12,500 00	12,500 00	9,595 71
E	Travelling Expenses	185,000 00	185,000 00	157,047 45
F	Telegrams and Telephones	3,200 00	3,700 00	3,498 26
G	Guarantee Fund	3,300 00	3,300 00	3,142 84
H	Sundries	7,500 00	7,000 00	4,214 37
		$1,291,055 00	$1,291,055 00	$1,249,746 93

COMMENTS

This vote was provided to meet salaries, cost of living bonus and other expenses in connection with the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

A E As of March 31, 1943, there were 319 permanent and 120 temporary employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
INSPECTION SERVICE		
Headquarters, Ottawa:		
Bunker, G. N.	$4,440 00	$1,433 66
Dayboll, E.	2,760 00	
Graham, G.	4,080 00	1,578 82
McNally, E.	4,500 00	
Ogilvie, S. G.	2,520 00	512 60
St. Pierre, E. (military leave from Mar. 26)	3,360 00	1,407 65
Smith, W. B.	3,720 00	
Yeo, S. D.	3,720 00	776 46
Halifax:		
Eaton, R. L.	2,760 00	598 38
Pope, R. H.	3,720 00	587 82
Charlottetown:		
Casey, F. J.	3,720 00	994 70
Saint John:		
Ross, F. L.	2,760 00	688 60
Thornton, R. W.	3,720 00	792 09
Montreal:		
Boulais, P. E.	3,720 00	529 42
Conway, W. T.	2,760 00	638 67
Grenier, P. E.	3,540 00	
Lafontaine, C. E.	3,720 00	401 31
Lavallee, J. A.	2,760 00	838 26
Quebec:		
Beaulieu, H. H. A. (Feb. 24)	3,720 00	
Fitzpatrick, W. P.	2,760 00	579 99
Belleville:		
Wilson, H. R.	3,720 00	1,325 55
Hamilton:		
Dickinson, M. R.	3,720 00	769 95
Ratz, F. W.	2,760 00	795 44
London:		
Wackett, E.	3,360 00	1,390 60
Peterborough:		
Glover, T. H.	3,720 00	1,135 93
Moore, W. W.	2,760 00	1,172 59
Sault Ste. Marie:		
Levie, F. E.	2,760 00	1,029 85
Woods, A. H.	3,720 00	928 00
Toronto:		
Collop, C.	3,360 00	949 60
Graham, A. L. (Jan. 26)	3,720 00	
Harris, C. H.	2,760 00	1,564 22
Jacques, W. A.	3,000 00	553 15
Lindsay, G. B.	2,760 00	1,571 55
Lynch, J. F. R.	3,000 00	1,334 37
Winnipeg:		
Brown, W. J.	3,720 00	813 73
Regina:		
Hindson, R. A.	3,360 00	997 71
Calgary:		
Legg, H.	3,720 00	914 88
Patterson, F. D.	2,760 00	748 13
Vancouver:		
Burns, F. M.	3,720 00	788 23
Norris, G. E.	2,760 00	461 98

	Salary rate	Travelling expenses
INVESTIGATION OF VALUES		
Headquarters, Ottawa:		
Burdett, R. A. ..... (on loan to Finance Dept., Treasury, Oct. 1)	3,240 00	
Donnen, J. E.	3,240 00	1,980 03
Funston, H. F. W. ..	4,360 00	460 80
Merriam, A. W.	4,000 00	
Rankin, J. F. ..... (to Vote 191, July 1)	2,400 00	
Roy, P. M.	3,240 00	
Vaison, A. F. ..... (on loan to War-time Prices and Trade Board from Sept. 13)	3,240 00	
INVESTIGATION OF DRAWBACK CLAIMS		
Halifax:		
Dunlop, J.	2,880 00	1,555 25
Wallis, C. W.	2,520 00	508 89
Saint John:		
Stroud, F. L.	2,760 00	375 78
Montreal:		
Ault, R. R.	2,880 00	
Gauvin, L. J.	2,760 00	1,154 26
Power, G. E.	2,640 00	
Reid, W. T.	3,360 00	
Sabourin, J. F.	2,760 00	305 85
Hamilton:		
Breckin, W.	2,760 00	536 00
Ingram, W. C.	2,880 00	477 30
McQueen, W. F.	2,760 00	
Moore, D. G.	2,760 00	352 80
Tennant, T. W.	3,000 00	357 44
London:		
Ferguson, J.	2,760 00	890 62
Stone, T. W.	3,360 00	317 75
Stoneham, F. A.	2,760 00	1,655 08
Oshawa:		
Findlay, A. T.	3,360 00	
Richardson, E. G. W.	2,760 00	726 89
Toronto:		
Benson, M. S.	3,360 00	
Boag, E. C.	2,760 00	977 99
Buck, A. J.	2,760 00	
Grandy, E. F.	2,760 00	
Kent, J. H.	2,760 00	
MacDonald, R. C. ..	2,880 00	332 09
Munson, W. E.	2,760 00	
O'Donohue, A. T. ..	2,760 00	
Paul, W. G.	3,960 00	1,167 84
Watt, H. C.	2,760 00	
Wooster, W. T.	3,000 00	
Windsor:		
Bennett, W. R.	2,760 00	
Clapper, D. W.	2,760 00	
Lindsay, N. C.	2,760 00	
Menzies, M. J.	2,760 00	
Patterson, A. J.	2,880 00	
Putman, G. J.	2,640 00	
Sutherland, H. D. F.	2,760 00	
Winnipeg:		
Allen, E. V.	3,360 00	607 87
Parsons, D. S. G. ..	2,880 00	426 03
Vancouver:		
Duffy, P. B.	2,760 00	525 94
Lavell, F. M.	3,360 00	612 79
Salt, A. C.	2,760 00	
Williamson, E. P. ..	2,760 00	1,560 07
AUDIT SERVICE		
Headquarters		
Ottawa:		
Bishop, R. A.	5,040 00	784 37
Charlesworth, F. ...	3,240 00	
Duffy, L. F.	3,000 00	
Dunsmore, C. C. ...	3,240 00	2,357 23
Finlayson, F.	3,720 00	
Furlong, M. J.	4,080 00	
Holtby, E. G.	3,720 00	2,970 43
Lugsdin, L. E.	2,520 00	546 05
McGill, R. V. ..... (Sept. 5)	3,000 00	
Meagher, N. J. .... (Mar. 12)	3,720 00	
Ross, B.	3,240 00	
Sykes, A.	3,240 00	
Eastern Division		
Amherst:		
Leahey, F. M.	3,000 00	3,107 43
Moore, A. T.	2,400 00	489 43
Halifax:		
Grant, H. C.	2,400 00	642 55
Scallion, G. P.	2,400 00	967 85
Saint John:		
Stephenson, J. R. ...	3,000 00	868 28
Montreal:		
Allcorn, F. H.	2,400 00	
Beaudoin, J. E.	3,240 00	1,469 20
Birkett, N. M.	3,000 00	
Brodeur, M. E. A. ..	3,000 00	
Bye, S. J.	2,400 00	
Cardinal, E.	2,400 00	
Cassidy, R. J.	3,000 00	
Chabot, F. A.	3,000 00	
Champion, T. C. V.	3,720 00	495 45
Choquette, G.	2,400 00	402 87
Cypihot, A.	3,000 00	
Daigneau. E. A.	3,000 00	
Doucet, A. J.	3,000 00	
Duhamel, P.	2,400 00	405 24

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Dupras, P.	3,000 00	
East, J. H.	4,140 00	518 25
Fickett, D.	3,360 00	
Fontaine, L. J. B. (Apr. 14)	3,000 00	
Frappier, A. P.	3,000 00	
Fullerton, A. F.	3,000 00	
Garceau, J. A.	3,000 00	829 26
Guilfoyle, E. A.	3,000 00	
Harris, D. J. W.	3,240 00	
Henderson, R. A.	3,000 00	
Henry, W. S.	2,760 00	
Hudson, L. A. C.	3,000 00	
Ingram, J. S.	2,760 00	
Kelly, P. S.	3,000 00	
Kivenko, N. M.	2,400 00	
Lagace, M.	3,000 00	
Lepine, G.	2,400 00	345 58
Leveille, P.	2,400 00	
Lymburner, C. E.	3,240 00	
MacDiarmid, H.	3,000 00	
MacIntyre, R. A.	2,400 00	
Mann, E. S.	3,000 00	
Martel, E.	2,400 00	
Mathieu, R.	2,400 00	409 19
McCann, J. J.	3,000 00	
McEntee, W. J. S.	2,400 00	
McPhee, N. M.	2,400 00	
Murphy, J. A.	3,000 00	
Pelletier, F. A.	3,000 00	
Pitt, J. C.	3,000 00	
Poliquin, J. L. H.	2,400 00	
Reader, R.	2,400 00	
Robineau, L. C.	2,400 00	695 09
Rothwell, A. L.	3,000 00	
Scheuer, J. J. L.	2,400 00	
Smith, F. C.	3,000 00	
Smith, P. G.	3,000 00	
Thomson, J. R.	3,240 00	
Thomson, John R.	2,400 00	
Viens, C.	3,000 00	
Vinet, J. G.	3,000 00	385 19
Williams, W. A.	2,400 00	
Young, D. A.	3,000 00	
Quebec:		
Cloutier, J. E. B.	2,400 00	
Drouin, F.	2,400 00	870 21
Dupont, A.	2,400 00	748 54
Jalbert, P. G.	2,400 00	
Labad, H. A.	3,000 00	
Lasnier, J. L. P.	2,400 00	906 16
Letarte, J. O.	2,400 00	715 18
Letarte, L. P.	2,400 00	968 12
Martineau, O. E. J.	3,240 00	
Parent, G. L.	2,760 00	607 13
Renaud, P. A.	3,000 00	
Sherbrooke:		
Blais, V.	3,000 00	840 07
Hebert, R.	2,400 00	702 67
Lauzon, J. A. E.	3,000 00	775 21
Three Rivers:		
Carpentier, J. R.	2,400 00	1,098 62
Perron, A. E. S.	3,000 00	1,366 60
Central Division		
Belleville:		
Christie, G. W.	3,000 00	711 22
Welch, E. S.	2,400 00	916 38
White, M. B.	2,400 00	939 90
Hamilton:		
Bricker, H.	2,400 00	301 25
Ditner, L. B.	2,400 00	532 45
Learne, L. D.	2,400 00	569 85
Raymond, E. H.	3,000 00	
Robbins, J. S.	3,000 00	
Robinson, P.	3,000 00	
Todd, A. H.	2,400 00	
Waller, J. E.	2,400 00	
Walsh, W. C.	2,400 00	622 75
Kitchener:		
Leng, D. H.	3,000 00	475 59
Menzies, R.	3,000 00	707 75
Schneider, F. W.	2,400 00	650 30
Smith, C. H. V.	3,000 00	672 65
Stringer, J. W.	2,400 00	644 12
London:		
Blandford, R. D.	3,000 00	495 65
Channon, C. B.	2,400 00	
Guymer, G. L.	3,000 00	812 58
Hudson, W. J.	2,400 00	516 08
Rich, H. J.	3,000 00	1,002 00
Ottawa:		
Allan, J. J.	2,400 00	
Champagne, J. F. M.	2,400 00	1,373 31
Dunlop, J. C.	2,400 00	1,150 05
Green, L.	2,760 00	1,026 48
Larochelle, A. J.	3,000 00	722 98
Smith, H. A.	2,400 00	627 90
Vincer, R. A.	3,000 00	3,250 32
Watts, H. R.	2,400 00	313 36
Peterborough:		
Budden, F. R.	3,000 00	848 30
St. Catharines:		
Patrick, W. M. P.	2,400 00	432 28
Simpson, R. A.	2,400 00	415 15
Toronto:		
Allison, W. W.	3,000 00	
Argument, G.	3,000 00	
Barrett, E. A.	2,760 00	
Barrett, T. H.	3,000 00	
Belch, T. G.	2,400 00	338 57
Benton, F. G.	3,000 00	
Bond, A. E.	2,400 00	1,063 04
Brown, G. B.	3,000 00	

	Salary rate	Travelling expenses
Toronto—*Concluded*		
Campbell, A. D.	2,400 00	
Carter, H. C.	2,400 00	
Chant, H. G.	2,400 00	
Coakwell, J. A.	3,000 00	
Coffin, C. E.	3,720 00	
Cowan, J. K.	2,400 00	
Crowther, G. D. (Aug. 29)	3,000 00	
Cullen, H. A.	2,400 00	
Cunniam, G. P.	3,000 00	
Cunningham, R. N.	2,400 00	
Dean, C. S.	3,000 00	
Dean, W. A.	2,400 00	
Ellard, E. F.	2,400 00	
Ferrie, R.	3,000 00	
Flanagan, T. W. A.	3,000 00	
Gairn, A. B.	4,140 00	674 30
Gibson, J. H.	2,760 00	
Gorman, M. J.	2,400 00	
Grant, J. W.	3,000 00	1,837 00
Gray, G. F.	3,000 00	
Halloran, J. F.	3,000 00	1,059 01
Harris, A. N. K.	3,000 00	
Hignell, H. A.	3,240 00	
Hill, J. S.	3,000 00	
Hill, T. P.	3,000 00	
Hill, W. F.	3,000 00	
Kay, C. B.	3,240 00	
Lang, C. L.	3,000 00	
Lawrence, E. D.	3,240 00	975 24
Lugsdin, W. R.	3,000 00	
Mann, A. E.	2,400 00	
Mann, C. A.	3,000 00	
Matta, J. F.	3,000 00	
Minish, H. W.	3,000 00	
Mitchell, C. R.	3,000 00	
Moore, W. C.	3,000 00	
Nicoll, C. W. I.	3,000 00	
Pauli, W.	2,400 00	
Phillipson, C. E.	3,720 00	538 84
Revell, W. O.	3,000 00	
Scott, G. C.	3,000 00	
Shepherd, W. C.	3,240 00	
Smith, E. B.	2,400 00	
Trant, J. F.	3,000 00	
Walton, W. L.	2,400 00	
Wells, R. W.	3,000 00	
Wood, C. M.	3,000 00	
Windsor:		
Leaf, G. N.	3,000 00	353 77
Rippon, F. W.	3,000 00	
Sherriff, W.	3,000 00	327 75
Tomkins, E. J.	3,000 00	430 25

	Salary rate	Travelling expenses
Western Division		
Winnipeg:		
Arthur, J.	3,000 00	
Fennel, E. L.	2,400 00	
Fox, V. E.	2,400 00	
Hayward, R. H.	2,400 00	640 45
Johnson, W. C.	2,400 00	767 73
Kergan, R. L.	3,240 00	1,003 89
Paterson, R. G.	3,000 00	
Sangster, J.	3,000 00	518 93
Taylor, A. J.	3,000 00	1,022 25
Wirth, J. C.	2,400 00	
Regina:		
Dale, S. C.	2,400 00	654 67
Saskatoon:		
Kerr, H. C.	3,000 00	921 15
Wells, M. R.	2,400 00	673 60
Calgary:		
Ford, H. W.	3,000 00	
Gaetz, D. G.	2,400 00	2,269 51
Logie, T.	2,400 00	2,156 59
Noble, H. J.	2,400 00	
Sanderson, J. D.	3,000 00	425 05
Skelton, R. S.	2,400 00	1,106 12
Sloan, E. B.	4,140 00	2,256 82
Edmonton:		
Bould, H. S.	2,400 00	931 92
Fullerton, S. J.	2,400 00	1,238 28
George, E. S.	2,400 00	805 46
Studer, C. A. B.	2,400 00	620 94
Vancouver:		
Anderson, W. B.	3,000 00	
Bone, B. W. M.	3,240 00	
Booth, S.	3,000 00	
Buck, F. C.	2,400 00	621 36
Clendenning, C. H. P.	2,400 00	
Galland, A. J.	3,000 00	
Gardner, B. K.	2,400 00	829 22
Haddow, H. G.	2,400 00	
Henley, F. C.	2,400 00	
Matthews, L. A.	3,000 00	602 20
Moffitt, H. C. W.	2,400 00	
Page, A. J. W.	3,720 00	403 76
Privat, C. T.	2,400 00	
Randall, H. J.	2,400 00	705 50
Reid, L. C.	2,760 00	768 48
Ruffell, T. S.	3,000 00	
Stedman, F.	2,400 00	
Thorburn, L. J.	3,000 00	1,387 34
Victoria:		
Henderson, J. W. (Mar. 6)	3,000 00	

The following employees, whose salary rates were under $2,400, received travelling expenses in excess of $300: D. E. Gallant, $502.18; A. R. Hutchinson, $1,608.34; P. P. Last, $594.94; E. O'Connor, $405.84; E. J. Reed, $409.30; L. L. E. Rolston, $1,087.88; H. M. Young, $341.87.

A C Among the charges to these allotments, the salaries of the following employees have been repaid by organizations to which they were on loan: J. M. Fell, $3,000; G. W. Jones, $3,720 (repaid from Nov. 1); S. Jones, $4,300 (repaid from Nov. 1); R. Lang, $2,400; J. D. C. Mahaffy, $3,000. The salaries and living allowances of certain officers stationed in the United States, whose time was occupied in servicing railway transportation companies, were repaid by these companies. Repayments were made by the Commodity Prices Stabilization Corporation, $3,887.10; Foreign Exchange Control Board, $4,512.90; Wartime Prices and Trade Board, $3,366.65; and the railway transportation companies, $15,762. Of these amounts $24,162 is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page. The balance, $3,366.65, was refunded to the vote.

War duties supplement of $140 was paid to S. Jones in addition to his regular salary. This supplement was repaid by the Wartime Prices and Trade Board from November 1.

C Living allowances of $500 or over were paid to the following officers stationed in the United States: W. J. Campbell, $720; G. B. Dench, $720; R. L. Needham, $720.

D Distributed as follows: printing, $4,339.63, and stationery, $5,256.08.

E This allotment includes $316.81 for living expenses of officers while acting in a relieving capacity away from their place of residence, also $1,693.23 for removal expenses of officers.

G As of March 31, 1943, 410 officers were bonded for amounts ranging from $1,000 to $5,000, under the Government Officers Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

H The charges to this allotment include: postage and post office box rents, $2,991.39; compensation for loss, due to depreciation of the Canadian dollar, on cheques issued for salaries and expenses of officers stationed in the United States, $37.43; office rentals and lighting, $500.85.

Vote 194 Preventive Service Undervaluation Unit	**57,145 00**
Expenditures	**53,470 40**
Lapsed	**$ 3,674 60**

	Estimates details	Allotments authorized	Expenditures
A Salaries	51,765 00	51,665 00	50,715 09
B Cost of Living Bonus	1,030 00	1,130 00	1,119 75
C Printing and Stationery	500 00	500 00	306 33
D Travelling Expenses	3,000 00	3,000 00	858 76
E Telegrams and Telephones	350 00	350 00	269 09
F Guarantee Fund	200 00	200 00	161 17
G Sundries	300 00	300 00	40 21
	$ 57,145 00	$ 57,145 00	$ 53,470 40

COMMENTS

This vote was provided to meet salaries, cost of living bonus and other expenses of the staff of the Undervaluation Unit, whose duty is it to investigate infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

A As of March 31, 1943, there were 20 permanent and 1 temporary employees paid from this allotment. The following were the rates paid to officers receiving annual salaries of $2,400 or over on that date: H. E. Ball, $2,760; H. L. Carson $3,720; C. S. Fisher, $2,640;

C. E. Gress, $2,640; L. H. Hall, $2,760; G. E. M. Hunter, $3,720; T. B. Hurson, $2,640; R. C. Maxwell, $2,760; B. A. Neville, $2,640; U. A. Paquette, $2,760; I. Savard, $3,720; C. H. Tyers, $2,640.

Among the charges to this allotment is the salary of C. S. Fisher, who from April 10 devoted half of his time, and of T. B. Hurson, who devotes his full time to work of the Commodity Prices Stabilization Corporation. This Corporation repaid the sum of $3,905 for their services and the amount is included under the heading "Services and Service Fees" in the "Details" of the departmental statement of revenues given on a previous page.

Twelve of the officers who were paid from this allotment also received seizure awards of moieties payable under the Customs and Excise Acts. The payments were made from seizure revenue and amounted to $5,674.22.

D In addition to the charges to this allotment, $2,576.25 for travelling expenses of thirteen officers was paid from seizure revenue. Payments of $300 or over, from the allotment and/or from seizure revenue were as follows: J. W. Brault, $691.34; B. A. Neville, $420.57; U. A. Paquette, $559.54; I. Savard, $606.31.

F As at March 31, 1943, 19 officers were bonded for amounts ranging from $1,000 to $5,000, under the Government Officers Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

Vote 195 Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals..... 7,783,925 00

Expenditures 7,437,999 04

Lapsed ..... $ 345,925 96

		Estimates details	Allotments authorized	Expenditures
A	Salaries	6,144,225 00	6,029,225 00	5,882,472 52
B	Cost of Living Bonus	370,500 00	475,500 00	470,650 16
C	Living Allowances	11,700 00	11,700 00	11,308 02
D	Overtime	150,000 00	160,000 00	158,928 48
E	Uniforms	40,000 00	40,000 00	29,803 51
F	Printing and Stationery	210,000 00	190,000 00	123,092 98
G	Travelling Expenses	80,000 00	100,000 00	95,785 19
H	Telegrams and Telephones	30,000 00	40,000 00	38,761 27
I	Cartage	170,000 00	115,000 00	87,151 87
J	Postage	50,000 00	50,000 00	48,125 48
K	Express and Freight	15,000 00	15,000 00	14,264 76
L	Legal Expenses	40,000 00	40,000 00	29,237 90
M	Stamps and Labels	325,000 00	380,000 00	377,574 48
N	Guarantee Fund	17,500 00	17,500 00	16,079 84
O	Temporary Buildings, Maintenance and Rentals	100,000 00	90,000 00	36,011 32
P	Sundries	30,000 00	30,000 00	18,751 26
		$7,783,925 00	$7,783,925 00	$7,437,999 04

COMMENTS

This vote was provided to meet (i) the salaries, cost of living bonus and other expenses of collectors of Customs and Excise and their staffs, engaged in (*a*) the examination and appraisal of imported goods; (*b*) the assessment and collection of the duties and taxes payable thereon; (*c*) the assessment and collection of excise duties, excise taxes, and sales

tax on domestic goods; (*d*) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations; and (ii) related expenditures.

A As at March 31, 1943, there were 2,852 permanent and 460 temporary employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Nova Scotia	
Halifax:	
Collins, C. A.	$3,720 00
Hare, J.	2,940 00
Heisler, H. S.	3,120 00
O'Leary, A. B.	3,000 00
Sydney:	
Tobin, W. J.	2,820 00
Yarmouth:	
Wyman, M. C. (Dec. 4)	2,520 00
Prince Edward Island	
Charlottetown:	
Goodwin, L. W.	2,580 00
New Brunswick	
Fredericton:	
Colter, F. P.	2,640 00
Moncton:	
Girouard, J. A.	2,640 00
Saint John:	
Abbott, F. C.	3,000 00
Berry, H. V.	3,000 00
Hoyt, A. L.	3,720 00
Sullivan, H. D.	3,000 00
Wright, C. H. B.	2,820 00
Quebec	
Granby:	
Gauvin, L. E.	3,000 00
Lacolle:	
Racicot, J. E. D.	3,000 00
Montreal:	
Aucoin, A.	4,140 00
Bertin, A. L. S.	2,460 00
Bourdon, E. H. (Oct. 28)	3,000 00
Brabant, J. F.	3,000 00
Clerk, E. G.	3,000 00
Dagenais, E.	2,760 00
Denis, J. L.	2,880 00
Drapeau, J. E. B.	2,460 00
Faucher, J. P.	2,460 00
Galarneau, J. A. H.	3,000 00
Giroux, A.	3,240 00
Granton, C. (May 10)	3,000 00
Grenier, P. E. (to Vote 193, Oct. 1)	3,540 00
Guernón, M. J. R.	3,000 00
Harwood, J. O. A. (May 9)	2,460 00
Hayward, F.	2,760 00
Juteau, A.	3,000 00
Labelle, J. D.	3,000 00
Lagace, J. L. S.	2,460 00
Laing, A.	5,700 00
Lally, J. E.	3,000 00
Lalonde, O.	2,760 00
Lalumiere, J. A.	3,000 00
Leblanc, D.	2,460 00
Lemieux, R. J.	2,580 00
Logan, T.	2,880 00
Loranger, G. A.	2,760 00
Martineau, G.	2,400 00
McKenzie, J. F.	2,760 00
Olivier, J. A.	3,000 00
Papillon, F.	2,400 00
Parizeau, L. D.	2,400 00
Pelletier, G.	3,180 00
Porteous, H.	2,400 00
Roche, H. G.	3,000 00
Ross, A. G.	2,400 00
Roy, F.	2,460 00
Ruffet, T.	2,400 00
St. Jean, J. A.	3,180 00
Walsh, G. B.	3,000 00
Quebec:	
Arsenault, J. M.	3,000 00
Belleau, J. A.	3,000 00
Bergeron, E. L.	2,820 00
Blouin, J. A.	3,120 00
DeBilly, J. S.	3,720 00
Ferland, N. E.	2,880 00
Julien, F. J.	2,400 00
Matte, G.	3,000 00
Santerre, J. A. A.	2,580 00
Tessier, J. A. W.	2,460 00
St. Johns:	
Pinsonnault, J. L. S.	2,640 00
Sherbrooke:	
Bélisle, J. C.	2,520 00
Greenland, L. W. E.	2,640 00
Three Rivers:	
Dery, J. C. O.	2,460 00
Pellerin, R.	2,520 00
Valleyfield:	
Duquette, J. A. E.	2,760 00
Ontario	
Amherstburg:	
Campbell, P.	3,000 00
Spittel, F. C.	2,460 00

	Salary rate
Belleville:	
Clark, E. M.	2,460 00
Cook, W. J.	3,000 00
Geen, E. A.	3,120 00
Ross, H. A.	2,400 00
Sprague, F. W.	2,460 00
Brantford:	
Coale, A. A.	2,700 00
Lyle, R. J.	3,000 00
Brockville:	
Bannerman, W. R.	2,460 00
Chatham:	
Rawlings, D. G. H.	2,520 00
Fort Erie:	
Osborn, G. H.	2,820 00
Price, C. H.	2,760 00
Stamp, W. G.	3,720 00
Willson, J. E. A.	2,520 00
Fort William:	
Coombes, C. E.	3,120 00
Stewardson, C. E.	2,400 00
Galt:	
Veitch, W. J. (Nov. 10)	2,640 00
Guelph:	
Hanlon, J. R.	2,640 00
Hamilton:	
Ballentine, A.	4,260 00
Binkley, N. G.	2,400 00
Craig, R. B.	2,520 00
Glass, W. R.	2,520 00
Greig, W. G.	2,640 00
Hughes, C. H. (Apr. 9)	3,000 00
Kirkpatrick, H. J.	2,760 00
Leask, R. N.	2,880 00
McKelvey, S. J.	2,460 00
Mills, P. E.	2,460 00
Quinn, F. J.	2,580 00
Williams, H. R.	3,000 00
Kingston:	
Cathcart, A. W. (Aug. 2)	2,880 00
Newman, J. J.	2,560 00
Kitchener:	
Break, E.	3,000 00
Klepper, J.	2,760 00
McLay, R. T.	2,460 00
Rogers, H. A.	2,400 00
Williams, J. K.	3,000 00
London:	
Down, W. H.	3,720 00
Smyth, G. W.	2,700 00
Thomas, W. R.	2,760 00
Wooster, H. W.	2,820 00
Midland:	
Haggard, W. E.	2,520 00
Niagara Falls:	
Burton, T. F. (July 24)	2,820 00
Dunk, J. W.	2,760 00
Gardner, G. C.	3,720 00
Prest, S. G.	2,520 00
Oshawa:	
Mechin, N. F.	3,120 00
Meek, R.	2,760 00
Moore, J. A.	2,400 00
Ottawa:	
Blacklock, J. A.	3,000 00
Booth, G. E.	2,520 00
Driscoll, C. E.	3,000 00
Mulligan, J. E. S.	3,000 00
Saunders, A. M.	3,720 00
Wood, J. H.	2,820 00
Owen Sound:	
Dobson, E. A.	2,460 00
Peterborough:	
Lang, W. M.	3,120 00
Port Arthur:	
Hanley, J.	2,880 00
Prescott:	
Cook, E. A.	2,760 00
St. Catharines:	
Blain, J. C.	2,820 00
Sarnia:	
Cole, S. A.	3,720 00
Sault Ste. Marie:	
Blamey, J. R.	2,640 00
Toronto:	
Barnett, P. J.	3,000 00
Belton, F. S.	2,400 00
Burns, R. J.	2,460 00
Burns, W. G.	2,760 00
Chivrell, M. W.	2,520 00
Clark, R. H.	2,760 00
Delaney, J. J.	2,940 00
Drinkwater, W. S.	3,720 00
Green, A.	3,000 00
Guthrie, W. F.	4,140 00
Howard, A. T.	2,760 00
Lennie, E. D.	5,700 00
Lunham, A. S.	3,000 00
MacKay, J. C.	3,000 00
McArthur, G. H.	3,720 00
McCormack, A.	2,460 00
McCutcheon, A. D.	2,460 00
Meredith, H. S.	2,880 00
Myers, F. C. (Oct. 15)	2,460 00
Robertson, W.	3,000 00
Robinson, J.	2,400 00
Robinson, W.	3,000 00
Ruttle, G. N.	2,460 00
Savage, A. C.	2,400 00
Seed, S. P.	2,760 00
Steckley, P. L.	2,460 00

	Salary rate
Toronto—*Concluded*	
Tate, T. G.	2,880 00
Taylor, S. G.	3,240 00
Walsh, W. H.	3,000 00
Wilkie, E. A. P.	2,880 00
Walkerville:	
Hall, H. R. M.	3,000 00
McCann, F. A.	2,760 00
Ritchie, W. B.	3,720 00
Van Wagoner, K. G.	2,820 00
Wallaceburg:	
Mitchell, G. R.	2,640 00
Welland:	
Hooker, E. D.	2,640 00
West Toronto:	
Raybould, J. P.	3,000 00
Thompson, P. H.	2,580 00
Windsor:	
Beardmore, H.	3,180 00
Clark, T.	3,720 00
Dawson, W. A.	2,460 00
Hall, R. P.	3,000 00
Packman, C. H.	2,640 00
Manitoba	
Emerson:	
Lendrum, R.	2,640 00
Winnipeg:	
Bailie, J. T.	4,320 00
Jordan, W.	3,060 00
Kennedy, A. M. (Apr. 10)	4,920 00
Magee, H. E.	3,120 00
Matheson, G. A.	2,580 00
Matheson, J. G.	2,760 00
Milnes, H.	3,000 00
Nixon, F. W.	3,000 00
Prowse, E. W.	2,580 00
Rollerson, W.	2,760 00
Rutland, G. W.	2,460 00
Thomas, W.	3,000 00
Youell, C. W.	2,400 00
Saskatchewan	
Moose Jaw:	
Price, T. S.	2,520 00
Regina:	
Gabb, H. J.	3,000 00
Horn, J.	2,400 00
O'Connell, M.	2,760 00
Saskatoon:	
Perrey, C. A.	2,640 00
Alberta	
Calgary:	
Allen, T. M.	2,760 00
Dauncey, A. R. (June 29)	2,760 00
McDougall, J. C.	2,400 00
McLaren, G. E.	3,120 00
Ross, C. H.	2,520 00
Edmonton:	
Duke, J. W.	2,700 00
Edgecombe, G.	2,400 00
Huntley, E.	2,520 00
Lethbridge:	
Gates, W. H.	2,640 00
British Columbia	
Nanaimo:	
Abrams, B. S.	2,460 00
New Westminster:	
Barrett, R. A.	3,000 00
Buchanan, J. S.	2,460 00
Fadden, A. G.	2,940 00
Prince Rupert:	
McLeod, J. H.	2,820 00
Vancouver:	
Abbott, R. W.	2,580 00
Birmingham, H. D. A.	3,720 00
Brown, G. V.	2,400 00
Bush, M. A.	3,000 00
Carmichael, A.	4,920 00
Chilver, F. W.	2,760 00
Cocker, C. J.	2,520 00
Dempster, H. I.	2,760 00
Devlin, H. F.	3,420 00
Harford, H.	3,000 00
Hopgood, A. J.	2,760 00
Johns, S. C.	3,000 00
Kemp, S. B.	2,460 00
McLachlan, R. A.	2,520 00
Morgan, E. J.	3,000 00
Simpson, G.	3,000 00
Tossell, C. A.	3,000 00
Victoria:	
Conyers, C.	2,760 00
Huxtable, A. S.	2,760 00
Kenny, J. E.	2,820 00
Yardley, G. A.	3,720 00
Yukon	
Dawson:	
Williams, J. O.	3,120 00
White Horse:	
Simmons, J. A.	2,520 00

In addition to the payments from this allotment, salaries, etc., totalling $68,118.50, were paid to 454 Customs and Excise officers by other departments.

The salary of officer E. J. Struthers of the Port of Rock Island, Que., which is among the charges to this allotment, was recovered from the Foreign Exchange Control Board, to which organization he is attached temporarily, and the salary of J. K. Maxwell of the

Port of Winnipeg, Man., for the period December 1, 1942, to March 31, 1943, was repaid by the Wartime Prices and Trade Board to which he is on loan. Of these repayments, $2,640 is included under the heading "Services and Service Fees" in a statement on a previous page showing the revenues of the Department, and $653.68 was refunded to the vote.

C Living allowances are paid to officers stationed in northern British Columbia and the Yukon. The following were paid at the rate of $1,500 per annum: J. P. Begg, F. Cederberg, T. A. M. Haney, R. G. Lee, J. A. Simmons, G. F. S. Watson, J. O. Williams.

D Extra services were performed during regular hours for the accommodation of railway companies and business firms and overtime services were performed on Sundays, holidays and outside of regular hours. The cost of the extra services and a large proportion of the cost of the overtime services are paid for by the parties accommodated. As shown under the departmental statement of revenues given on a previous page, $184,590.13 was recovered in this connection. In many instances the officers are allowed compensating time off in lieu of overtime pay.

E For the purpose of providing uniforms for distribution to customs officers, cloth is purchased by the Department for resale to clothing manufacturers who tailor the garments and bill the Department for the completed uniforms.

Cloth purchases were: Hield Brothers, Kingston, Ont., $12,103.94; Paton Manufacturing Co., Ltd., Montreal, Que., $1,775.12.

Cloth sales were: Walter Blue and Co., Ltd., Sherbrooke, $1,837.69; Gordon Campbell, Ltd., Vancouver, $1,580.02; Clayton and Sons, Ltd., Halifax, $1,902.34; Hamilton Uniform Cap Co., $356.25; Tip Top Tailors, Ltd., Toronto, $4,549.90.

Payments for uniforms were: Walter Blue and Co., Ltd., $4,229.26; Gordon Campbell, Ltd., $3,985.25; Clayton and Sons, Ltd., $5,173.75; Hamilton Uniform Cap Co., $1,423.08; Tip Top Tailors Ltd., $10,199.80. Payments for regilding badges and buttons were: William Scully Ltd., Montreal, $154.26.

F Distributed as follows: printing, $79,922.05, and stationery, $43,170.93 (including $1,117 for the acquisition, inspection and repair of typewriters, adding, calculating and copying machines, etc.).

G This allotment includes $58,355.60 for living expenses of officers while acting in a relieving capacity away from their place of residence, also $664.46 for removal expenses of officers.

Payments of $300 or over were made to the following: R. A. Aldersmith, $611.65; J. J. L. Barry, $360; H. Beardmore, $332.08; C. J. Beaton, $489.83; A. P. Bent, $493.56; G. B. D. Berton, $1,053.66; W. U. A. Boisjoli, $615.57; T. H. Boudreau, $830.46; F. E. Bradley, $735.44; J. W. Brault, $455.55; J. I. Buckley, $490.91; P. A. Caron, $839.10; C. S. Cave, $416.95; G. H. Clow, $830.39; W. C. Cochrane, $741.35; C. A. Collins, $328.28; G. A. Connolly, $784.09; W. H. Davis, $612.07; J. A. DeSerres, $441.28; B. V. Duncan, $452.52; A. W. Farr, $603.81; G. F. Freeman, $561.85; R. A. J. Gee, $314.18; A. Gendreau, $348.60; H. D. Gibson, $731.10; F. J. Gillis, $433.18; F. R. Goode, $326.63; F. Hale, $337.55; F. B. Hawley, $486.46; J. J. H. Hayes, $616.34; J. E. Hebert, $332.65; F. W. Hennessey, $672.79; E. G. Hiller, $695.48; L. G. Hodge, $663.55; W. B. Howse, $673.86; Jerome Jacob, $469.36; David Kidd, $300; F. B. Leblanc, $1,023.90; C. E. Leclerc, $536.05; Rene Lepage, $555.98; J. D. U. Lussier, $1,649.99; W. E. MacDonald, $653.95; J. A. Mailloux, $1,631.03; K. W. Matheson, $442.85; H. J. McCaffrey, $458.80; P. McCausland, $359.82; P. McGrath, $713.76; I. R. McGregor, $1,245.95; W. N. McMaster, $338.35; R. Meek, $595.24; B. N. Messinger, $794.75; E. L. Middleton, $409.82; J. O. R. Moffet, $490.91; S. S. Murphy, $314.79; R. Pelletier, $518.72; I. F. Pooley, $1,109.95; E. D. Racicot, $504.98; Leslie Ramsden, $388.25; J. V. Rees, $389.71; M. F. Robichaud, $1,365.95; A. C. Sargeant, $390.13; A. G. Savage, $1,259.53; D. W. Scott, $380.73; H. F. Sherwood, $676.40; A. J. Shipman, $505.34; Alex Spence, $433.65; L. E. Starke, $453.66; W. E. Steed, $303.90; H. L. Stone, $340; J. G. A. Thibaudeau, $1,053.59; J. M. A. Verrette, $570.49; T. Walters, $881.10; R. W. Weiler, $369.15; N. D. Wiles, $350.35; H. P. Wilson, $1,355.25.

Additional payments under this allotment were: B. C. Electric Co., Ltd., Vancouver, $1,582.50; Montreal Tramways Co., $1,400; Winnipeg Electric Co., $1,182.

G H Payments were made from these allotments on account of the following: Department of National Defence, Naval Services, $1,069.32; Foreign Exchange Control Board, $135.50. The Department has been fully repaid.

I Offsetting the expenditure of $87,151.87 for cartage, the sum of $16,550.18 was recovered (chiefly at the port of Montreal) and is shown as "Services and Service Fees" in the departmental statement of revenues given on a previous page.

Payments of $1,000 or over were made to the following: Ardley Bros., Ottawa, $1,410.50; Armstrong Cartage and Warehouse Co., Ltd., Hamilton, $1,441.80; H. W. Bacon, Toronto, $19,827.55; Burke and Wood, Ltd., Vancouver, $1,886.10; Canadian Transfer Co., Ltd., Ottawa and Toronto, $2,566.50; W. Chalut, Montreal, $6,480; Gray's Baggage Transfer, London, $1,344.25; Hendrie & Co., Ltd., Hamilton, $2,369.40; James Storage & Cartage Co., Calgary, $1,120.65; R. J. Kimmel, Winnipeg, $5,426.55; J. D. Kingston, Toronto, $1,830; Laurin Express Ltd., Montreal, $10,868.43; Mainland Transfer Co., Ltd., Vancouver, $3,965.55; Percy McNulty, Saint John, $1,800; C. A. Price, Windsor, Ont., $1,560; St. Armand & Bergevin, Montreal, $11,822.65.

L Payments of $1,000 or over were made to the following: J. C. McRuer, Toronto, $1,010; Clarence G. Quinlan, Montreal, $1,050.

M Stamps and labels required for customs and excise purposes, and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., and the Supreme Court Act, c. 35, R.S., are manufactured and furnished by the British American Bank Note Co., Ltd., under contract authorized by P.C. 3239 of December 22, 1934. The increase in expenditure of $57,548.10 is chiefly due to the new taxes imposed under Section 79A Special War Revenue Act on tobacco and cigarettes.

N All officers of this service were bonded for amounts ranging from $500 to $10,000, under the Government Officers Guarantee Fund. No claims were made on the fund during the fiscal year in respect of any of these officers.

O Expenditures were distributed as follows: construction of buildings including fixed equipment, $3,577.11; repairs and alterations, $4,243.30; maintenance, $15,053.04; rentals, $11,480.63; repairing and equipping harbour boats, $1,586.14; sundry, $71.10.

Payments of $1,000 or over were made to the following: H. L. Couse, St. Catharines, $1,288; H. H. Popham, Ottawa, $2,309.68; Thousand Island Railway Co., Gananoque, $1,375.

P Distributed as follows: advertising, $169.16; commissions on sales of excise tax stamps, $2,909.77; dating and numbering machines, $4,099.95; fees for entering and clearing vessels and aeroplanes, $3,197.66; laundry and towel service, $1,312.31; maintenance of equipment, $3,691.04; supplies and materials, $2,171.01; miscellaneous items, $1,200.36.

Payments of $1,000 or over were made to the following: Capital Stamp and Stationery Co., Ottawa, $1,902.72; Montreal Stock Exchange, $1,021.80; Pritchard Andrews Co. of Ottawa, Ltd., $2,197.23; Toronto Stock Exchange, $1,822.43.

INCOME TAX DIVISION

Vote 196	**General Administration including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act**	**505,619 00**
Vote 473	**(Supplementary Estimates)**	**30,360 00**
Vote 426	**(Further Supplementary Estimates)**	**16,298 00**
Vote 417	**Cost of Living Bonus Supplement**	**9,091 93**
		561,368 93
	Expenditures	**555,287 87**
	Lapsed	**$ 6,081 06**

		Estimates details	Allotments authorized	Expenditures
A	Permanent Salaries	215,060 00	238,060 00	236,326 04
B	Temporary Assistance	134,653 00	104,453 00	102,269 11
C	Cost of Living Bonus	32,941 93	32,941 93	32,941 93
D	Printing and Stationery	45,021 00	47,021 00	46,665 51
E	Travelling Expenses	44,824 00	44,824 00	43,918 85
F	Telegrams and Telephones	2,000 00	3,000 00	2,964 38
G	Express, Freight and Cartage	15,000 00	21,500 00	20,986 34
H	Law Costs	20,000 00	7,500 00	7,323 70
I	Sundries	9,500 00	18,000 00	17,871 52
J	Canadian Bankers' Association	42,369 00	44,069 00	44,020 49
		$ 561,368 93	$ 561,368 93	$ 555,287 87

COMMENTS

A B E As of March 31, 1943, there were 147 permanent and 95 temporary employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Elliott, C. F., Commissioner of Income Tax	$9,000 00	$ 994 76
Beer, F. W.	2,880 00	
Boivin, P.	3,240 00	454 90
Burns, R. F.	3,360 00	
Code, G. H.	4,500 00	430 85
Dewar, C. A.	3,000 00	645 97
Ethier, H.	2,400 00	
Fisher, W. S.	4,980 00	394 11
Forsyth, J. S.	2,400 00	
Goodhue, C. E.	3,600 00	
Graham, H. H. (Jan. 1)	3,600 00	
Green, G. W.	2,880 00	
Kelley, W. B.	2,760 00	1,346 26
Lewis, F. H.	5,700 00	
Linton, W. I.	2,400 00	
Lock, V. E.	2,400 00	
MacAdam, H. N.	2,640 00	
MacLatchy, E. S.	4,380 00	
Main, J. E.	2,400 00	
Marrotte, G.	2,880 00	
McColl, J. A.	3,600 00	
McEntyre, J. G.	4,140 00	
McGrory, A. A.	4,380 00	508 05
Milburn, H. H.	3,360 00	
Murphy, W. J.	4,200 00	958 02
Pearson, R. D. (Mar. 27)	3,360 00	
Quigg, S.	4,200 00	
Renaud, L. A.	4,000 00	
Ruddy, J. C.	3,240 00	
Sprott, M. F.	3,360 00	427 04
Stephens, C. W. (Jan. 1)	3,600 00	
Stikeman, H. H.	4,380 00	718 06
Urquhart, J. R.	3,420 00	
Weatherdon, A. M.	2,400 00	

D Distributed as follows: printing, etc., $34,796.26, and stationery, $11,869.25 (including $3,439.74 for the acquisition, inspection and repair of typewriters and adding machines).

E From this allotment there were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act: Chairman, Hon. Mr. Justice W. H. Harrison at $20 per day, $4,080, expenses, $1,822.10; members at $50 per day, K. W. Dalglish, $7,300, expenses, $862.99; C. Elliott, $6,750, expenses, $1,087.91; C. P. Fell, $7,400, expenses, $1,079.73.

(ii) War Contracts Depreciation Board: Hon. Mr. Justice C. P. McTague, Chairman at $20 per day, $390, expenses, $899.29 (appointed to National War Labour Board, P.C. 1141, Feb. 11, 1943); the compensation of the other members of the Board is detailed as follows: R. F. Burns, under A B E above and F. H. Black, under "Administration" of the Department of Munitions and Supply.

(iii) Wartime Salaries Order: Chairman Advisory Committee, Hon. Mr. Justice J. D. Hyndman, at $15 per day, $3,750, expenses, $222.63.

G Payments of $1,000 or over were made to the following: Canadian National Railways, $11,254.38; Canadian Pacific Railway Company, $7,745.08.

H Payments of over $1,000 were made to the following: P. A. Boivin, Hull, $1,293.20; Smart & Biggar, Ottawa, $1,067.

I Payments of $1,000 or over were made as follows: Pritchard-Andrews Co., Ltd., Ottawa $1,217.67; for preparing and mailing income tax notices, circulars, etc., Dominion Loose Leaf Co., Ltd., Ottawa, $1,650. Le Droit, Ottawa, $1,746.36, Might Directories, Ltd., Montreal $3,214; to provinces under agreement in connection with Succession Duty Assessment (July 23, 1942), British Columbia, $988.11, Manitoba, $1,500.

J Under authority of P.C. 49/1031 of May 6, 1937, and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated, through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, in respect of dividends and interest payable to residents and non-residents of Canada, as evidenced by coupons presented to the banks for payment. For similar service, the Montreal City and District Savings Bank is compensated under the authority of P.C. 58/1656 of March 3, 1942.

Payments were distributed as follows: Bank of Montreal, $11,256.43; Bank of Nova Scotia, $3,888.03; Bank of Toronto, $2,451.23; Banque Provinciale du Canada, $1,295.34; Canadian Bank of Commerce, $7,524.58; Royal Bank of Canada, $10,012.51; Dominion Bank, $1,821.22; Banque Canadienne Nationale, $3,044.02; Imperial Bank of Canada, $1,670.54; Barclays Bank (Canada), $168.74; Montreal City and District Savings Bank, $887.85.

Vote 197	**Internal Inspection and Verification**	**253,856 00**
Vote 474	**(Supplementary Estimates)**	**39,600 00**
		293,456 00
	Expenditures	**213,571 31**
	Lapsed	**$ 79,884 69**

		Estimates details	Allotments authorized	Expenditures
A	Permanent Salaries	130,940 00	150,940 00	150,290 70
B	Temporary Assistance	101,640 00	81,640 00	34,273 59
C	Cost of Living Bonus	1,776 00	1,776 00	1,605 45
D	Printing and Stationery	500 00	500 00	
E	Travelling Expenses	57,600 00	57,600 00	27,401 57
F	Sundries	1,000 00	1,000 00	
		$ 293,456 00	$ 293,456 00	$ 213,571 31

COMMENTS

These votes were provided to meet salaries and other expenses of the staffs of the Chief Inspector, the Inspector of Non-resident Income Tax Levies and the Head Office Assessor.

A B E As of March 31, 1943, there were 55 permanent and 22 temporary employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson, J. C.	$3,240 00	
Andrews, R. E.	3,240 00	
Baird, R. M.	2,880 00	
Berthiaume, J. A.	2,880 00	
Bull, H. F.	3,240 00	1,880 67
Bullock, T. W.	5,700 00	
Caldwell, H. G.	2,400 00	
Calver, B. W.	2,880 00	1,629 74
Campbell, J. D.	2,880 00	339 36
Cluffe, H. T.	2,400 00	
Day, C. H.	3,600 00	
Duff, J. J.	2,880 00	1,543 58
Farquharson, A. C.	3,240 00	
Fellowes, G. A.	2,880 00	
Footit, G. E.	2,880 00	753 54
Gilham, R. A.	3,240 00	1,879 16
Gill, D. J.	2,880 00	792 94
Gray, A.	4,080 00	
Gruson, C. E.	3,240 00	
Harmer, J. F.	2,880 00	
Hawkins, T. E.	2,400 00	
Hayes, J. H.	3,600 00	
Hogarth, H. C.	4,140 00	
Illingworth, E.	2,880 00	
Johnson, N.	2,400 00	330 85
Kirby, T. N.	3,240 00	1,151 87
LeBoeuf, J. E. P.	2,400 00	405 49
Lefebvre, R. A.	2,880 00	
MacDonald, C. H.	4,920 00	
Mackay, T. F.	3,240 00	
MacKenzie, G. W. A.	2,400 00	
MacKinnon, W. M.	3,240 00	3,877 85
McCay, J. C. (Apr. 8)	2,400 00	
Meahan, F. C.	3,240 00	2,343 43
Oakes, E.	3,600 00	
Otterdahl, P. H.	2,880 00	351 45
Parker, H. A.	3,240 00	
Paterson, J. E.	2,400 00	1,185 08
Pearl, A. (Sept. 15)	2,400 00	
Pinhey, H. F.	2,880 00	
Pook, D. R.	2,880 00	
Pyke, B.	3,240 00	
Reid, K. L.	2,880 00	
Ross, J. A. L.	2,640 00	
Rounding, C. G.	2,400 00	668 25
Russell, J. F.	3,000 00	412 79
Sharp, R.	6,000 00	737 55
Simpson, A. M.	3,600 00	
Simpson, W. O.	4,620 00	
Stone, W. S.	3,240 00	
Swift, R.	4,080 00	3,019 19
Tobias, A. L.	2,400 00	408 84
Way, W. H. B.	3,240 00	

E The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: M. H. McMorrow, $1,174.25; A. C. Miller, $893.36; H. D. Poole, $353.62; J. B. Ryan, $753.03.

Vote 198	**District Offices**	**3,717,270 00**
Vote 475	**(Supplementary Estimates)**	**683,520 00**
Vote 427	**(Further Supplementary Estimates)**	**350,686 00**
Vote 417	**Cost of Living Bonus Supplement**	**125,286 36**
		4,876,762 36
	Expenditures	**4,673,892 88**
	Lapsed	**$ 202,869 48**

		Estimates details	Allotments authorized	Expenditures
A	Permanent Salaries	1,811,589 00	2,146,589 00	2,129,808 09
B	Temporary Assistance	2,012,113 00	1,652,113 00	1,586,247 88
C	Cost of Living Bonus	315,022 36	315,022 36	315,022 36
D	Printing and Stationery	400,000 00	400,000 00	331,379 29
E	Travelling Expenses	65,000 00	65,000 00	52,027 60
F	Telegrams and Telephones	24,000 00	24,000 00	18,230 26
G	Postage	156,000 00	156,000 00	126,158 04
H	Law Costs	3,000 00	3,000 00	2,033 60
I	Sundries	90,038 00	115,038 00	112,985 76
		$4,876,762 36	$4,876,762 36	$4,673,892 88

COMMENTS

These votes were provided to meet the salaries and other expenses of the several District Inspectors of Income Tax (supervising nineteen district offices) and their staffs engaged in maintaining tax rolls, receiving and disposing of income tax returns and assessments of the Dominion and of the provinces of Manitoba, Ontario, Prince Edward Island, and Quebec, and the Yukon Territory, collecting moneys due the Crown in respect of income taxes, excess profits tax and succession duty, maintaining the necessary accounts and conducting investigations at the places of business of taxpayers or elsewhere.

A B E As of March 31, 1943, there were 1,277 permanent and 1,925 temporary employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $200.

	Salary rate	Travelling expenses
Halifax:		
Bennett, H. T.	$2,400 00	
Coffill, A. F.	2,880 00	$ 319 57
DeWolf, A. L.	2,400 00	
Dickson, W.	3,360 00	
Kent, W. G.	4,500 00	
Kerr, G. F.	2,400 00	
King, F. A. F.	2,400 00	
MacFadden, C. R.	2,400 00	302 51
Matheson, W. A.	2,640 00	
McDonald, J. M.	2,400 00	
Rutherford, D. F.	2,880 00	
Silver, F. L.	2,640 00	
Charlottetown:		
Cosh, A. B.	2,880 00	
Dixon, J. W.	2,640 00	
Higgins, N. W.	2,400 00	
Ritchie, G. E.	3,000 00	
Saint John:		
Belyea, J. E.	2,400 00	318 05
Brown, D. R.	2,400 00	
Estabrook, F. J.	2,880 00	
Estabrooks, W. H.	2,880 00	
Simms, S. M.	2,400 00	
Spinney, E. B.	2,400 00	
Wetmore, C. R.	2,880 00	
Wood, B.	3,840 00	
Montreal:		
Adam, B. O.	2,880 00	909 70
Allan, D. S.	2,400 00	
Allen, L. C.	4,500 00	
Anderson, R.	2,400 00	
Audet, D. W.	2,400 00	
Bampton, E. C. S.	2,400 00	
Barrière, R.	2,880 00	410 47
Beauregard, J. H.	2,400 00	
Bédard, R.	3,720 00	
Bernier, G.	2,400 00	950 22
Bielby, J. (Dec. 28)	3,240 00	
Black, F. J.	2,400 00	
Booth, C. L.	2,400 00	
Bourassa, R.	2,760 00	
Bourget, J. E.	2,880 00	
Bowden, P.	2,880 00	
Bulmer, A. M.	2,540 00	
Cardin, J. O.	2,880 00	
Casselman, A. F.	2,400 00	
Castera, L.	2,640 00	
Chamard, W. M. (Apr. 21)	2,400 00	
Choquette, L. P. A. (Dec. 29)	2,880 00	367 10
Church, E. J.	2,520 00	
Clifford, F. C.	2,420 00	
Conklin, H. E.	2,520 00	
Corry, T. C.	2,400 00	
Coté, W. E.	2,400 00	
Courtois, E.	2,400 00	
Cronin, L. T.	2,400 00	
Dagenais, L. P.	2,400 00	
Dahme, L.	2,400 00	402 33
Davidson, R. M.	2,880 00	
Des Granges, P. Y.	2,400 00	950 74
De Varennes, J. C.	2,400 00	
Drouin, P. H.	2,520 00	411 85
Dugal, P. F. (Aug. 11)	2,520 00	
Dugré, R.	2,400 00	694 29
Filion, L.	2,760 00	407 07
Fletcher, R. M.	2,880 00	
Fournier, L. P.	2,400 00	
Fraser, J. W.	2,400 00	890 12
Gallagher, A. J.	2,400 00	
Gauthier, L. J.	2,880 00	
Gilmour, A. W.	3,240 00	
Gregoire, J. O.	2,400 00	
Gregory, N. V.	3,240 00	
Grenier, R.	2,520 00	
Hall, A. G.	2,400 00	
Heyding, L. E.	2,880 00	
Holiday, K. G.	2,400 00	
Howell, J. G.	2,880 00	
Jessop, W. J.	2,520 00	
Jordan, J.	2,880 00	
Joubert, R.	4,620 00	
Kirkhope, H. B. (Nov. 6)	2,520 00	
Labbee, J. A.	2,520 00	820 06
Labelle, G.	2,400 00	
Labelle, J. Z.	3,240 00	
Lajeunesse, P. M.	2,520 00	

	Salary rate	Travelling expenses
Montreal—*Concluded*		
Lavigne, E. (May 15)	2,400 00	
Legault, H.	2,400 00	
Legault, J. R.	2,520 00	
Lemay, R.	2,400 00	601 20
Lemieux, E. A.	2,880 00	
L'Heureux, J. A.	2,880 00	
Lincourt, G.	2,400 00	
Lyonnais, R.	2,640 00	781 54
Macfie, J. D.	3,000 00	
Maheu, R.	2,880 00	692 76
Mander, A. H.	2,400 00	
Martin, G. R.	2,400 00	
McLaughlin, D. J.	2,760 00	
McMorrow, J. J.	4,800 00	
Melancon, J. R.	2,520 00	
Melvin, J. W.	2,520 00	889 15
Michon, J. A.	2,400 00	
Morency, M. B. (May 12)	2,520 00	
Morrison, J. W.	3,240 00	
Mulhall, P. S.	2,400 00	
Mullins, C. E.	2,880 00	
Murphy, W. T.	3,000 00	
Myers, W. D. (Jan. 16)	3,240 00	
Nadeau, J.	2,400 00	549 73
Newton, T. C.	2,400 00	
Nutt, P. K.	2,880 00	
O'Brien, C. D.	3,240 00	
Ostiguy, J. A.	2,400 00	778 84
Paquet, J. A. M.	2,880 00	
Paquin, W.	2,400 00	
Petitclerc, J. C.	2,700 00	
Poliquin, J. A. R.	2,760 00	865 70
Pollock, D.	2,400 00	
Pope, J. A.	2,880 00	
Pouliot, R.	2,400 00	
Pounds, E. A.	3,240 00	
Proulx, N.	2,400 00	
Provost, J.	2,400 00	
Prud'homme, F. X.	2,880 00	
Pugsley, P. T. R.	2,880 00	
Reavely, S. D.	2,880 00	
Robson, L. R.	2,880 00	
Roll, B.	2,400 00	
Rowland, A. H.	6,240 00	667 18
Roy, J. O.	2,880 00	
Ste. Marie, J.	2,400 00	
Senecal, R.	2,400 00	610 17
Sybionak, A.	2,400 00	
Taylor, L.	4,800 00	
Taylor, L. R.	3,240 00	
Turcot, W.	3,720 00	
Vezina, A.	2,400 00	
Watson, E. M.	2,400 00	
Whitelaw, A. W.	2,400 00	
Wilcox, F.	2,400 00	

	Salary rate	Travelling expenses
Quebec:		
Beaubien, J. A.	2,400 00	
Bolduc, C. H.	2,880 00	631 30
Breton, R.	2,520 00	
Carrier, C. W.	2,880 00	
Clavet, R.	2,520 00	384 80
Coulonval, F.	2,880 00	
Gourdeau, G. R.	2,400 00	
Hall, J.	3,000 00	
Lachance, J. E. E.	2,400 00	
Lebeuf, G.	2,400 00	408 33
Pouliot, J. L.	2,520 00	
Thivierge, P. R.	2,520 00	443 00
Van Borren, L. H.	2,400 00	
Vincent, E. R.	3,960 00	
Belleville:		
Gilmore, S. J.	3,000 00	
Maybee, D. E.	2,400 00	
Pattrick, L. C.	2,400 00	
Watson, J.	2,400 00	
Fort William:		
Blennerhassett, W. A.	2,400 00	
George, A. McD.	2,400 00	
Gray, J.	2,400 00	
Hunter, J. C.	3,000 00	
Patrick, E. R.	2,400 00	
Hamilton:		
Asmussen, C. J.	2,880 00	
Baldwin, H. W.	2,400 00	
Ball, F. C.	3,720 00	
Breakell, H. G.	2,400 00	
Callaway, W. J.	4,800 00	
Clancy, B. M.	2,640 00	
Cockburn, T. A.	2,880 00	
Creen, J. N.	2,640 00	
Emerton, J. H.	2,880 00	
Euler, R. D.	2,880 00	
French, G. F.	2,400 00	
Fuller, R. S.	2,400 00	
Gentle, W. J.	2,400 00	
Hoyle, R.	2,400 00	
Hunt, W. H.	2,880 00	
Madden, M. R.	3,000 00	
Mellor, H. F.	2,640 00	
Moore, T. G.	2,400 00	
Morrissey, J. R.	2,400 00	
Newlands, T. J.	4,080 00	
Nicholson, Walter	3,240 00	
Nicholson, Wm.	2,880 00	
Noxon, A. G.	2,400 00	
O'Sullivan, J. E.	2,400 00	
Paul, C.	2,400 00	
Porteous, J. L. (Jan. 19)	2,880 00	
Richardson, H. A.	2,400 00	
Schierholtz, E. G.	3,000 00	
White, J. C.	3,000 00	
Wren, J.	2,880 00	

	Salary rate	Travelling expenses
Kingston:		
Carson, G. E.	3,420 00	
Haffner, F. A.	2,520 00	
Porter, H. L.	2,720 00	
London:		
Adams, A. E.	2,760 00	
Blandford, G. D. A.	2,520 00	
Booth, R. S.	2,880 00	
Carom, F. P.	2,400 00	
Dickinson, J. M.	2,640 00	
Ellis, A. O.	3,840 00	
Goodbourn, W. A.	2,520 00	
Gregory, E. T.	3,000 00	
Hunt, R. C.	2,400 00	
Karley, H. H.	2,400 00	
Kennedy, J. C.	2,520 00	
Leyden, C.	3,360 00	
Line, W. H.	2,720 00	
McLachlan, D. A.	2,400 00	
Morgan, H. G.	2,880 00	
Orr, H. I.	4,620 00	
Roberts, A. J.	2,880 00	
Rowden, R. S. M.	2,400 00	
Rudd, D. S.	2,880 00	
Sedgwick, A. V.	3,000 00	322 34
Snyder, M. S.	2,520 00	
Van Tuyl, B. B.	2,400 00	
Weldon, F. J.	2,640 00	
Wigle, J. T. N.	2,400 00	
Ottawa:		
Ardouin, F. G.	2,520 00	684 67
Barker, J. H.	3,720 00	
Bernier, S. E.	2,880 00	576 72
Blanchfield, F. H.	2,880 00	
Botten, E. E.	3,240 00	
Boyd, H. E.	4,020 00	
Clarke, P. L.	2,400 00	
Cullinan, C. B.	2,520 00	
Delacourt, A. F.	2,400 00	334 12
Fellowes, K.	5,100 00	
Findlay, W. F.	3,000 00	741 50
Garland, S.	2,400 00	
Gervais, F. D.	2,880 00	
Humphrys, F. A.	2,880 00	
Jones, J. O.	3,000 00	
Laperrière, H. (May 15)	2,880 00	
Laverdure, J. M.	2,640 00	405 64
Lemieux, C. E.	2,520 00	400 32
Lewis, J. R.	2,400 00	524 12
Matheson, H.	2,400 00	350 35
Munro, A. F.	2,400 00	326 16
Ouelette, R. S.	2,400 00	
Perrott, F. R.	3,000 00	
Peters, N.	2,400 00	
Proctor, A. T.	2,400 00	654 26
Rice, G. P.	2,400 00	
Smirle, B. C.	2,880 00	
Stephenson, J. J.	2,520 00	423 82
Turgeon, E.	2,880 00	645 06
Van Dusen, F. L.	2,400 00	605 27
Toronto:		
Adam, W. H.	3,000 00	
Ahara, R. L.	2,880 00	
Alexander, R. C.	2,400 00	
Allen, R. O.	2,880 00	
Arthur, F. J.	2,400 00	
Baillie, G. A.	3,240 00	
Barclay, G. F.	2,880 00	
Bartlett, H. F.	2,640 00	
Beer, F. G.	4,500 00	
Brechin, H. (Aug. 25)	3,000 00	
Butler, W. E.	2,400 00	
Campbell, D. W.	2,400 00	
Coulter, D. M.	3,240 00	
Crawley, N. L.	2,400 00	
Cross, R. W.	2,520 00	
Down, A.	2,400 00	
Dunkley, H. W.	2,880 00	
Epps, E. R.	3,240 00	
Farrell, G. S.	2,400 00	
Fenny, W. G.	2,880 00	
Fickes, R. H.	2,880 00	
Field, E. M.	2,880 00	
Finlayson, J. R.	2,880 00	
Fraser, W. B. J.	2,880 00	
Gellatly, M. R.	2,880 00	
Gibson, J. F.	4,800 00	
Gillies, J.	2,880 00	
Graham, F. J.	4,620 00	
Hawley, J. S.	3,120 00	
Henry, C. E.	2,400 00	
Hetherington, A. S.	2,880 00	
Hogg, L. F.	2,880 00	
Hopkins, F. P.	3,180 00	
Horne, A. C. W.	2,880 00	
Hough, W. M.	2,400 00	
Hume, J. S.	2,640 00	
Hunt, A. M.	2,640 00	
Hunter, C. J.	3,000 00	
Hutchison, A.	4,800 00	
Inrig, W. D.	3,000 00	
Jeffery, H. J.	2,880 00	
Johnson, F. J.	2,880 00	
Johnston, W. M.	2,400 00	
Kemp, E. N.	2,640 00	
Kirk, R.	2,400 00	
Lambert, J. F.	3,240 00	
Lewis, R. N.	2,880 00	
Lyon, W. H.	2,400 00	
Macdonald, G. G.	2,880 00	
Macdonald, J. P.	2,880 00	
MacKenzie, L. V.	2,640 00	
Maynard, A. H.	2,400 00	
McCann, J. E.	2,880 00	
McCarthy, F. W.	3,240 00	

	Salary rate	Travelling expenses
Toronto—*Concluded*		
McClellan, G. B.	2,700 00	
McCollum, C. S.	2,400 00	
McDonald, G. C.	3,240 00	
McDonald, J. A.	2,880 00	
McDonald, T. A.	3,240 00	
McGovern, P. C.	2,400 00	
McLachlan, D. G.	3,240 00	
McLachlin, A. H.	3,720 00	
McLeod, N. R.	2,880 00	
Montgomery, S.	2,400 00	
Muir, J. E.	4,140 00	
Newall, B. B.	2,400 00	
Newfeld, J. A.	2,520 00	
Nott, J. W.	2,880 00	
O'Sullivan, F. W.	3,240 00	
Paterson, H. D.	6,360 00	305 74
Patrick, G. M.	3,000 00	
Peaker, L. R.	2,880 00	
Pike, H. E. G.	2,400 00	
Pirie, A. J.	3,240 00	
Rannie, C. A.	2,400 00	
Reeves, J. S.	3,240 00	
Roberts, J.	3,720 00	
Ronaldson, T. S. (military leave, Dec. 1)	2,400 00	
Sanderson, H.	2,880 00	
Spence, G. L.	2,400 00	
Staples, W. A.	3,240 00	
Stewart, G. A.	2,400 00	
Thomson, J. M.	2,400 00	
Toman, L. K.	2,880 00	
Turner, T. W.	2,880 00	
Tyndall, C. L.	3,240 00	
Waddington, M. W.	3,240 00	
Wait, R. J.	2,640 00	
White, G. C.	2,880 00	
Wilson, G.	2,460 00	
Woodley, R. G.	3,720 00	
Yeo, C. W.	2,880 00	
Yorston, J. A.	2,880 00	
Winnipeg:		
Abbott, J. W.	2,400 00	
Baker, W. H.	2,520 00	
Black, D. J.	2,400 00	
Burgess, H. C.	2,640 00	
Bushby, A.	2,880 00	
Chudleigh, H. E. (military leave, Mar. 15)	2,400 00	
Cotter, C. H.	2,880 00	
Dott, R. M. M.	2,640 00	
Edmond, D. G.	2,400 00	
Edmondson, W.	2,400 00	
Ellerton, S. T. J.	3,600 00	
Ellis, J. T.	2,400 00	
Fleming, J.	2,400 00	
Fletcher, R. V.	2,640 00	
Gerrie, C. N.	2,880 00	
Grant, W. C.	4,080 00	
Green, F. L.	2,640 00	
Guthrie, R.	2,400 00	
Halliday, J. M.	2,640 00	
Hansen, H. E. (military leave, Nov. 16)	2,400 00	
Hay, A.	2,880 00	
Hemmeon, A. J.	3,240 00	
Jackson, T. C.	2,880 00	
Johnston, L. H.	2,880 00	
Kinniburgh, W. A.	3,240 00	
Lillie, J.	2,400 00	
Lowery, E. W.	5,100 00	334 15
MacDonald, W. S.	2,400 00	
McKay, M. E.	2,400 00	
McVittie, D. E.	2,400 00	
Mills, A.	2,400 00	
Munro, G. F.	2,880 00	
Neil, A. V.	2,400 00	
Nicol, M. J.	2,400 00	
Paterson, D. (Apr. 11)	2,400 00	
Pawlett, T. C. (Aug. 4)	2,880 00	
Pawlik, A. G.	2,400 00	
Scott, C. J.	2,400 00	
Smith, J. H.	2,400 00	
Wadge, W. O.	2,400 00	
Walton, R. H. G.	2,400 00	
Weaver, L.	2,880 00	
White, R. R.	2,400 00	
Williams, R. K.	2,400 00	
Wookey, H. J.	2,640 00	
Wylie, J.	2,700 00	
Young, D.	2,400 00	
Regina:		
Anderson, M. H.	2,400 00	
Cullum-Bird, E.	2,520 00	
Gerrand, E. W.	3,020 00	
Hing, H.	2,400 00	
Laban, A. V.	2,400 00	
Saskatoon:		
Ayton, C. H.	3,320 00	
Harris, E. A.	2,400 00	
Horne, A. J.	2,400 00	
McFadyen, J. B.	2,400 00	
Calgary:		
Alexander, C.	4,500 00	
Bailey, W. H.	2,880 00	
Craig, D. C.	3,240 00	
Johnson, A. V.	2,400 00	
Larbalestier, C. H.	2,640 00	
Morrice, A.	2,520 00	
Nelson, S. S.	2,880 00	
Nobbs, W.	2,400 00	
Pyle, H. J.	2,880 00	

	Salary rate	Travelling expenses
Calgary—*Concluded*		
Richards, C.	2,400 00	
Roberts, F. A.	2,880 00	
Snell, R. J.	2,400 00	
Sparrow, H. C.	2,880 00	
Edmonton:		
Bell, A. C.	2,400 00	
French, M. C.	2,520 00	
Gee, G. E. (Feb. 20)	2,400 00	
Ladler, A. E.	2,880 00	
Skinner, W. G. (Jan. 13)	3,140 00	
Thomson, R. D.	2,400 00	
Vancouver:		
Bethune, R. A.	2,700 00	
Bowes, H. E.	2,400 00	
Brown, C. R.	4,200 00	
Brown, J.	2,400 00	
Burton, J. D.	2,880 00	
Carter, G. W. J.	3,240 00	
Chidwick, C. R.	3,000 00	
Clark, K. G.	2,880 00	
Cowan, G.	2,880 00	
Cresswell, C. F.	2,400 00	
Crickmay, A. E.	2,640 00	
Dobson, L. S.	3,240 00	
Drummond, L. S.	2,400 00	
Edwardson, H. W.	2,880 00	
Findlay, J.	2,640 00	
Findlay, W.	2,880 00	
Golumbia, S. P.	2,400 00	
Griffin, F. B.	3,000 00	
Grover, F. J.	4,140 00	
Hayter, A. W.	2,880 00	
Laundy, C. E.	2,640 00	
Lee, N.	5,100 00	1,331 59
McKenna, J. J.	2,400 00	
Murphy, L. F.	2,400 00	
Pratt, H. B.	2,400 00	
Ralls, S. W.	2,880 00	
Ramsay, G. W.	2,760 00	
Rathie, W. G.	2,880 00	
Rising, P.	3,000 00	
Sheppard, D. H.	3,240 00	
Sibary, W. G.	2,880 00	
Stevens, J. S.	3,720 00	
Symons, P.	2,880 00	
Thomas, D. O.	2,400 00	
Thompson, W. G.	3,240 00	
Watson, H. G.	2,400 00	
Willcox, R. J.	2,400 00	
Dawson:		
Grant, C.	3,600 00	
Livingstone, D. H. (including living allowance at $1,200)	2,820 00	

D Distributed as follows: printing, etc., $139,224.54; stationery, $192,154.75 (including $100,892.28 for the acquisition, inspection and repair of, adding, accounting, calculating and duplicating machines, and typewriters).

E The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: S. R. Bond, $314.12; F. L. Corcoran, $400.52; A. Deschenes, $324.75; J. O. Ducharme, $440.57; L. Emond, $352.66; S. R. Gordon, $427.36; C. Gossage, $367.05; C. Holme, $310.90; M. Jean, $510.15; P. Lemieux, $404.88; R. Patenaude, $379.30; J. H. Racine, $757.19; A. C. Tate, $440.46; A. W. S. Taylor, $364.50.

G The expenditures under this allotment include $1,554.48 paid for short-paid postage on mail received from the public.

I The charges to this allotment include: advertising, Associated Screen News, Ltd., Montreal, production of newsclips, prints, etc., publicizing the payment of income tax, $1,251.77; Russell T. Kelly, Ltd., Hamilton, newspaper advertising, etc., $1,499.81; payment to Advertising Agencies of Canada (War Finance Advertising Group), $93,147.80, through Gordon D. Campbell, Trustee, for publication space and production charges in connection with an income tax advertising campaign; car fares, $3,059.24; cartage, express and freight, $1,558.98; death gratuities of deceased employees, $3,242.50; excise stamps, $2,386.75 (placed on cheques received from taxpayers by mail, without the required stamps affixed thereto); laundry and towel service, $2,275.14; purchase and rental of postage meter machines, etc., Canadian Postage Meters and Machines Co., Ltd., Toronto, $2,352.58.

GENERAL

Vote 199	**Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services**	**15,000 00**
	Expenditures	**25 00**
	Lapsed	**$ 14,975 00**

COMMENTS

This expenditure was made in connection with Customs and Excise Divisions.

SUPERANNUATION, RETIREMENT, AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	**$ 8,050 00**

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotment—			
Current:			
Censorship of Newspapers and other Publications	$ 3,643 81		$ 14,209 50

Allotment: Censorship of Newspapers and other Publications	**3,661 00**
Expenditures	**3,643 81**
Lapsed	**$ 17 19**

COMMENTS

As of March 31, 1943, there were 2 temporary employees paid from this allotment. Expenditures were distributed as follows: salaries and bonus, $3,413.70; printing and stationery, $230.11.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	National Revenue Suspense		68,143 85	44,359 98	23,783 87
B	Unclaimed Cheques Suspense —Income Tax	382 34			382 34
C	Income Tax (Appeals) Suspense	28,800 00	11,200 00	14,000 00	26,000 00
D	Income Tax Special Account —Province of Manitoba..		429,463 59	429,463 59	
E	Income Tax Special Account —Province of Ontario....		651,051 16	651,051 16	
F	Income Tax Special Account —Province of P.E.I.		13,691 92	13,691 92	
G	Income Tax Special Account —Province of Quebec....		334,053 05	334,053 05	
H	Income Tax Special Account Yukon Territory		367 16	367 16	
I	Refundable portion of individual income tax collections		50,000,000 00		50,000,000 00
J	Refundable portion of excess profits tax collections....		20,000,000 00		20,000,000 00
		$ 29,182 34	$ 71,507,970 73	$1,486,986 86	$ 70,050,166 21

COMMENTS

A This comprises instalment payments in connection with the collection of Excise Tax Revenue on account of penalties imposed by the courts under the Special War Revenue Act and held by the Department until the full court penalty has been collected, or the alternative jail sentence imposed.

C Under authority of section 61 of the Income War Tax Act, c. 97, R.S., persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than $400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account as a revenue item. No interest is allowed on the deposit. The above balance represents the amount of cash on deposit.

D E F G Arrears of income tax were collected by the Dominion Government during the current fiscal year and paid to the Provinces in accordance with the provisions of the Dominion Provincial Taxation Agreement Act, 1942.

H Certain adjustments and arrears.

I J Estimated liability of the Dominion Government for the refundable portion of income tax in respect of 1942 personal incomes and excess profits tax collected to March 31, 1943.

1942-43

PUBLIC ACCOUNTS

PART II

N

DEPARTMENT OF NATIONAL WAR SERVICES

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—43½

DEPARTMENT OF NATIONAL WAR SERVICES

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	427,627 29	Ordinary	68,151 07
War	8,645,037 91	Special Receipts	226 12
	$9,072,665 20		$ 68,377 19

Receipts and Disbursements—Trust and Special Accounts

[6] Loans and Advances—		[21] Contingent and Special	
Canadian Broadcasting Corporation	(Cr.) $ 503,398 77	Funds	$ 12 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page N-20.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
A Services and Service Fees	65,317 43	19,267 91
B Refunds of Expenditure	2,132 34	
C Miscellaneous	701 30	
Total Ordinary	68,151 07	19,267 91
Special Receipts—		
D War Appropriation Acts	226 12	1,209 20
Grand Total	$ 68,377 19	$ 20,477 11

Certified correct.

C. H. PAYNE,
Deputy Minister of National War Services.

JOHN GRIERSON,
Government Film Commissioner.

COMMENTS

A These receipts were derived from (*a*) the sale, rental, and distribution of films; (*b*) the sale of still photographs to the public and (*c*) voluntary contributions.
C Fines and Forfeitures: National War Services Regulations 1940 (Recruits).

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	562,000 00	414,127 30	672,391 62
Continuing Statutory Provisions	11,999 99	11,999 99	9,666 67
Transferred from annual appropriations of the Department of Finance	1,500 00	1,500 00	
	575,499 99	427,627 29	682,058 29
Allotted from the War Appropriation	9,005,723 00	8,645,037 91	3,218,232 49
Total	$9,581,222 99	$9,072,665 20	$3,900,290 78

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
N–4	Stat.	Salary of Minister—Salaries Act, c. 182, R.S., as amended, c. 40, 1940	9,999 99	9,999 99	
N–4	Stat.	Motor car allowance to Minister—Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
N–4	200	Canadian Travel Bureau Service—To assist in promoting tourist business in Canada	250,000 00	104,171 22	145,828 78
N–5	201 428 417	National Film Board, including the Motion Picture Bureau	313,500 00	311,456 08	2,043 92
		Total Ordinary	575,499 99	427,627 29	147,872 70
		WAR			
N– 9		Departmental Administration	93,000 00	88,003 21	4,996 79
N–10		Corps of (Civilian) Canadian Firefighters for the United Kingdom	786,686 60	508,323 25	278,363 35
N–11		Salvage Division	312,880 00	266,765 08	46,114 92
N–12		War Charities Division—General	46,830 00	46,823 76	6 24
N–13		War Charities Division—Auxiliary Services	6,500,000 00	6,499,155 88	844 12
N–13		Women's Voluntary Services Division	15,020 00	13,211 99	1,808 01
N–14		Censorship Division—General	10,000 00	8,902 13	1,097 87
N–14		Censorship Division—Postal	632,633 00	630,912 66	1,720 34
N–15		Censorship Division—Telegraph and Cable	293,250 00	290,837 63	2,412 37
N–16		Censorship Division—Publications	108,500 00	106,645 55	1,854 45

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*concluded*			
N–17		Censorship Division—Information and Records Branch.	39,800 00	32,882 19	6,917 81
N–18		Civilian Technical Corps (Recoverable)	7,833 40	7,833 40	
N–18		Government Office Economies Control	6,000 00	5,105 18	894 82
N–18		Canadian Prisoners of War Next-of-Kin Division	6,190 00	5,834 39	355 61
N–19		Committee on Co-operation in Canadian Citizenship	12,100 00	11,608 68	491 32
N–19		War Film Library	40,000 00	39,561 69	438 31
N–19		Revolving Fund for Purchase of Supplies for the Production of Films for War Departments (Recoverable)	85,000 00	82,631 24	2,368 76
N–20		Canadian Broadcasting Corporation—Short Wave Station	10,000 00		10,000 00
		Total War	9,005,723 00	8,645,037 91	360,685 09
		Grand Total	$9,581,222 99	$9,072,665 20	$ 508,557 79

Salary of Minister—Salaries Act, c. 182, R.S., as amended, c. 40, 1940..$ 9,999 99

Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931..$ 2,000 00

COMMENTS

The Hon. L. R. LaFlèche received salary at the rate of $10,000 per annum and motor car allowance at $2,000 per annum from Oct. 7, 1942. The Hon. J. T. Thorson received salary and motor car allowance at the same rate from the beginning of the fiscal year until Oct. 6, 1942.

Vote 200 Canadian Travel Bureau Service—To assist in promoting tourist business in Canada 250,000 00

Expenditures 104,171 22

Lapsed .....$ 145,828 78

		Estimates details	Allotments authorized	Expenditures
A	Salaries	43,300 00	35,000 00	28,004 37
B	Cost of Living Bonus	2,195 00	2,000 00	1,210 35
C	Unemployment Insurance		50 00	28 40
D	Advertising and Publicity	408,000 00	190,000 00	67,113 12
E	Publications	32,000 00	15,000 00	5,011 23
F	Printing and Stationery	7,000 00	2,000 00	543 79
G	Travelling Expenses	2,500 00	2,000 00	1,258 12
H	Sundries	5,005 00	3,950 00	1,001 84
		$ 500,000 00	$ 250,000 00	$ 104,171 22

COMMENTS

A As of March 31, 1943, there were 6 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): D. L. Dolan, $7,000; G. G. Fraser, $3,000; C. K. Howard, $3,000 (May 1); H. A. McCallum, $4,020 (Oct. 1); J. J. O'Keefe, $3,000; H. A. Underwood, $3,000 (Jan. 31).

D Motion pictures costing $51,201.62 were produced and distributed by the National Film Board throughout Canada and the United States. Cockfield Brown & Company, Limited, Montreal, was paid $15,670.40 for insertion of advertising in a number of newspapers and magazines in the United States.

E The King's Printer was paid the entire amount for booklets entitled "How to Enter Canada" and "Sport Fishing in Canada".

Vote 201	**National Film Board, including Motion Picture Bureau**	**237,000 00**
Vote 428	**(Further Supplementary Estimates)**	**75,000 00**
Vote 417	**Cost of Living Bonus Supplement**	**1,500 00**
		313,500 00
	Expenditures	**311,456 08**
	Lapsed	**$ 2,043 92**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	76,436 00	79,836 00	78,503 85
B	Cost of Living Bonus	5,062 00	5,062 00	5,648 05
C	Short Term Employment	29,000 00	25,600 00	62,474 54
D	National Film Program	37,500 00	37,500 00	78,562 26
E	Development of International Circulation of Films	35,000 00	35,000 00	34,918 19
F	Supplies, Materials, Printing and Stationery	30,000 00	30,000 00	85,161 38
G	Equipment	75,000 00	75,000 00	135,661 46
H	Travelling Expenses	5,500 00	5,500 00	5,549 59
I	Miscellaneous	20,002 00	20,002 00	48,340 61
				534,819 93
	Less recoveries applicable to C D F G and I			223,363 85
		$ 313,500 00	$ 313,500 00	$ 311,456 08

COMMENTS

The following classes of expenditures were incurred: (*a*) salaries and expenses covering the cost of production and distribution of national films and still pictures used for the purpose of advertising Canada and promoting national unity; (*b*) expenditures of administration and direction in the production of films for the various departments of the Government, the actual production costs of which were recovered from such departments.

The above recoveries represent processing costs in connection with films produced for other departments.

It will be noted that the following lists of salaries, travelling expenses and vendors exceed in total the allotments authorized, the explanation being that this appropriation was credited with the costs recovered from other departments.

As of March 31, 1943, there were 375 employees paid from this vote. The following table shows those who were paid at the rate of $2,400 per annum or over at that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Annual salary rate	Monthly salary rate	Weekly salary rate	Travelling expenses
Grierson, J., Commissioner	$10,000 00			*$2,451 98
Adamson, A. A.		$210 00		
Adamson, J. G.		210 00		677 30
Alexander, F.		260 00		
Alpert, H.		210 00		400 05
Anderson, R.		260 00		1,043 24
Applebaum, L.		260 00		303 74
Avseev, R. (Mar. 23)		280 00		
Badgley, F. C.	4,620 00			
Bertram, F. E.		210 00		
Betts, H. E.		200 00		
Beveridge, J.		260 00		894 17
Borneman, E.		210 00		717 97
Borrodaile, O.		390 00		1,186 54
Boulton, L.		325 00		3,847 34
Buchanan, D.		375 00		437 73
Buckman, E. (Oct. 19)		200 00		542 14
Burnside, W.		375 00		1,744 69
Carter, M.		200 00 (U.S. Funds)		357 59
Carter, W. S.	3,600 00			
Comrie, W.		210 00		
Cook, C.		390 00		
Cote, A. P.		375 00		2,865 71
Daly, T. C.		210 00		1,569 49
Davidson, J. D.		325 00		597 13
Dechene, J.		300 00		360 56
Edgar, G. E.		260 00		
Edmunds, R. E.		260 00		1,084 46
Eves, R. (Feb. 3)		325 00		
Field, J. A.		280 00		341 43
Finn, E. M.	3,180 00			
Foster, H. C.		210 00		
Foster, R.		325 00		326 19
Fraser, D.		210 00		1,760 84
Fraser, G.		325 00		404 98
George, G. L.		260 00		561 96
George, P.		325 00		3,002 61
Gerstein, E.			$100 00 (U.S. Funds)	
Gibson, J.		600 00		1,987 31
Glover, H. G.		210 00		
Golightly, J.			90 00	746 71
Gordon, I. (Dec. 20)		210 00		
Greene, W.		375 00		2,147 92
Harburger, A.		325 00		
Hawes, S.		375 00		1,458 15
Heweleeke, G.		325 00		
Hollebone, S. H.	3,000 00			
Hurley, J.		260 00		
Hyndman, C. C.		210 00		2,663 05
Ivens, J. (Feb. 20)		390 00		1,944 90
Jacobson, G.			75 00 (U.S. Funds)	901 44

	Annual salary rate	Monthly salary rate	Weekly salary rate	Travelling expenses
Jaques, L. T.		240 00		
Jaques, R.		250 00		1,154 23
Johnstone, K. A.		220 00		882 41
Jones, D.		325 00		577 71
Kash, E. J.		280 00		
Kaufman, B.		340 00		1,425 21
Lane, W. H. (Feb. 15)	2,880 00			
Lasse, F. R.		280 00		
Lenauer, J. H.		325 00		
Lewis, H.		260 00		
Lowe, E.			50 00	
Macdonald, W. A.		260 00		1,498 62
MacLean, J.		475 00		2,735 48
MacLean, R. F.		375 00		1,336 89
Marsh, J.		210 00		349 03
McInnes, G.		375 00		830 58
McLaren, N.		325 00		357 84
McLean, R. A.	4,500 00			577 52
Mercier, A.		210 00		
Monk, A. J. (Jan. 1)		325 00		770 62
Myers, A.		240 00		
Newman, S.		210 00		726 88
Norwood, J. E.		210 00		2,006 37
Orleans, S.			140 00	838 72
Paquette, V.		260 00		1,735 23
Patton, R.		210 00		316 70
Perry, B. (Oct. 31)		280 00		506 00
Petergorsky, D.		375 00		
Proulx, B.		260 00		323 38
Quick, C. F.		210 00		815 05
Quick, C. J.	2,880 00			
Randall, H.		325 00		
Rands, S.		200 00		877 29
Read, N.		210 00		1,542 15
Robbins, L. (Mar. 20)		260 00		1,974 06
Roffman, J.		375 00		3,109 78
Ross, M.		375 00		840 87
Rowe, B.		325 00		337 60
Rowed, H.		250 00		*483 91
Scellen, J.		210 00		
Scott, J. B.	3,480 00			
Scythes, E.		210 00		2,041 38
Seltzer, L.			125 00 (U.S. Funds)	
Shaw, A. M. K.	3,000 00			907 28
Sise, H.		260 00		
Spottiswoode, R.		375 00		
Villiers, F. (Dec. 31)		260 00		1,230 49
Wallace, D. P.		260 00		
Whitehead, E. H. (Oct. 31)		225 00		
Wilson, E. R.	2,880 00			2,863 20
Wright, H.		1,000 00 (U.S. Funds)		2,922 50
Wright, R.		400 00 (U.S. Funds)		1,875 19

*See also Wartime Information Board under Privy Council.

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: R. F. Allen, $394.63; R. B. Anderson, $385.94; I. Baird, $791.60; G. Bjerring, $829.95; J. A. Black, $823.70; G. Boutet, $1,376.92; D. Bouvrier, $1,848.94; J. A. Bramham, $573.79; D. E. Brown, $306.94; P. Brown, $593.17; E. Brownell, $906.05; H. Bubel, $586.11; V. Buchanan, $1,153.49; W. Burianyk, $439.24; D. Cameron, $115.99; C. W. Cherry, $305.58; E. Cherry, $911.15; G. A. Cox, $327.68; O. Crites, $1,170.02; R. H. Cunningham, $1,187.12; E. Cuppage, $382.35; L. D'Allaire, $1,018.47; J. Derry, $1,157.22; W. Dougall, $542.58; J. L. Forrest, $1,515.95; A. E. Gawreluck, $1,456.16; H. W. Gillis, $792.64; C. W. Gray, $1,065.83; K. H. Grenfell, $818.50; P. Gutoski, $1,364.70; W. Habnel, $1,610.14; D. Heffernan, $410.15; F. Holden, $855.76; F. Hordichuk, $999.16; P. Humphreys, $1,299.45; W. Hunchak, $601.50; J. R. Hunter, $363.41; S. Jackson, $583.09; L. Jarvis, $439.12; R. J. Jarvis, $1,027.59; R. E. Johnson, $590.72; L. A. Johnston, $1,593.09; F. Jotry, $722.62; P. Karpetz, $301.58; M. J. Krevesky, $999.42; H. R. Kule, $519.67; G. Lebeau, $639.29; R. Lizotte, $503.96; N. W. McClellan, $441.97; B. McCowan, $992.89; C. C. McDougall, $1,090.33; R. K. McFadyn, $763.87; J. D. McIntyre, $1,010.07; C. G. McLean, $1,968.19; R. C. Mills, $1,482.55; A. F. Mitchner, $2,414.44; H. Moore, $984.91; G. Morin, $1,476.95; J. D. Nadeau, $1,040.65; R. K. Nevers, $384.87; J. Palardy, $1,071.35; J. Paris, $1,039.86; J. Parkinson, $726.10; J. C. Peck, $1,139.46; V. Poloway, $998.72; T. Prime, $2,766.99; K. E. Purdy, $1,031.91; F. Ramsay, $3,474.96; W. M. Ritchie, $1,206.24; E. Rowan, $1,051.75; H. Scott, $596.35; D. Sharples, $2,030.92; L. Shaw, $887.17; D. L. Sheard, $406.58; L. Shelly, $500; R. G. Sillars, $687.96; D. Sinclair, $569.10; R. Taylor, $1,178.07; J. L. Thibault, $1,043.40; W. A. Thomson, $412.52; F. C. Tyrell, $440.54; S. C. Widdifield, $378.95; P. Wilcox, $1,333.40; L. Williams, $2,157.10; J. W. Wilson, $855.01; D. Wark, $534.39; F. Zalloni, $802.99.

A. G. McLean, whose salary was paid from Departmental Administration, received travelling expenses of $403.48.

J. Morin, serving without salary, received travelling expenses of $1,098.78.

N. Morant, whose salary and other travelling expenses were paid by Privy Council—Wartime Information Board, received travelling expenses of $600.

GENERAL

Comprehensive motion picture programs were undertaken and motion pictures produced by the National Film Board during the fiscal year. Charges were recovered from the following Departments and Branches in the amounts shown: Canadian Travel Bureau, $51,201.62; Labour, $9,993.65; Munitions and Supply, $90,217.77; National Defence (Air), $27,558.87; National Defence (Army), $203,737.91; National Defence (Navy), $2,296.83; National War Finance Committee, $72,271.60; Pensions and National Health, $8,519.09; Post Office, $8,184.63; Wartime Information Board, $677,142.65; Wartime Prices and Trade Board, $55,967.79; miscellaneous, $13,831.86.

Payments over $5,000, including those in connection with the above recoverable costs, were as follows: Action Film Co., Chicago, $8,530.35; Associated Screen News, Ltd., $157,957.71; Audio Pictures, Ltd., Toronto, $7,873.37; The Bell Telephone Company of Canada, $8,429.13; Camera Mart, Inc., New York, $11,792.75; Canadian Kodak Sales Ltd., Toronto, $104,407.42; Canadian National Railways, $9,923.15; Canadian Pacific Railway $5,504.03; Cinecraft Studio Inc., Chicago, $7,497.65; Collector of Customs, $34,190.95; Consolidated Films, Ltd., New York, $28,903.09; Crawley Films, Ltd., Ottawa, $25,616.44; DeLuxe Laboratories, Inc., New York, $29,839.15; Dominion Sound Equipment, Ltd., Montreal, $7,971.37; Du-Art Film Co., Ltd., New York, $10,055.69; General Films, Ltd., Toronto, $26,800.25; General Pattern and Model Co., New York, $10,034.40; General Theatre Supply, Ltd., Toronto, $10,120.98; Philip Ragan Associates, New York, $34,032.21; Photographic Instruments Inc., New York, $36,880.57; Producers' Laboratories Inc., New York, $11,826.84; Vancouver Motion Pictures, Ltd., Vancouver, $34,187.33.

The following received fees and travelling expenses in the amounts shown: G. Arthur, commentator, $2,785.90; Lorne Green, commentator, $2,829.25; Stuart Legg, film director, $8,546.75.

WAR

War Expenditures to close of fiscal year 1942-43

Allotments—	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Current:			
Departmental Administration	88,003 21	10 00	208,669 21
Corps of (Civilian) Canadian Fire-fighters for the United Kingdom	508,323 25		508,323 25
Salvage Division	266,765 08		425,983 31
War Charities Division—General	46,823 76		86,571 43
War Charities Division—Auxiliary Services	6,499,155 88		7,674,155 88
Women's Voluntary Services Division	13,211 99		13,968 94
Censorship Division—General	8,902 13		8,902 13
*a*Censorship Division—Postal	630,912 66	30 00	630,882 66
*b*Censorship Division—Telegraph and Cable	290,837 63		290,837 63
*c*Censorship Division—Publications	106,645 55		128,228 92
Censorship Division—Information and Records Branch	32,882 19		32,882 19
Civilian Technical Corps (Recoverable)	7,833 40		34,911 33
Government Office Economies Control	5,105 18		5,105 18
Canadian Prisoners of War Next-of-Kin Division	5,834 39		5,834 39
Committee on Co-operation in Canadian Citizenship	11,608 68		11,608 68
War Film Library	39,561 69	68 78	49,476 18
Revolving Fund for Purchase of Supplies for the Production of Films for War Departments (Recoverable)	82,631 24		82,631 24
Non-current:			
*d*Mobilization		107 84	1,301,553 16
*e*Public Information		6 00	1,202,664 34
*d*National Registration		3 50	1,183,788 02
Human and Material Resources			27,483 59
*d*Civilian Bureau of Statistics			317,232 35
	$8,645,037 91	$ 226 12	$14,231,694 01

a Under Post Office Department, prior to 1942-43.

b Under Department of National Defence Army, prior to 1942-43.

c Under Department of the Secretary of State, prior to 1942-43.

d Under Department of Labour, commencing in 1942-43 (National Selective Service Program).

e Under Privy Council Office—Wartime Information Board, commencing in 1942-43.

Allotment: Departmental Administration	**93,000 00**
Expenditures	**88,003 21**
Lapsed	**$ 4,996 79**

A distribution of expenditures follows:

A	Salaries	66,134 15
B	Unemployment Insurance	253 62
C	Travelling Expenses	2,558 30
D	Printing and Stationery	12,997 80
E	Miscellaneous	6,059 34
		$ 88,003 21

COMMENTS

A There were 37 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): Hon. L. R. LaFlèche, Associate Deputy Minister, $9,000 (Oct. 7); C. E. Bertrand, $3,000; M. A. Curtin, $2,400 (Dec. 1); G. Deas, $3,000 (Oct. 19); H. Doherty, $3,600; G. S. Hosken, $3,600 (Oct. 1); J. A. Hume, $4,080 (Dec. 7); A. G. McLean, $4,500; Hon. T. C. Davis received a living allowance of $1,930 (Nov. 15).

Included in this expenditure is an amount of $7,390 being arrears of salary paid to H. Doherty for the period September 12, 1940, to August 31, 1942, under authority of P.C. 118/8785 of September 26, 1942.

An annual war duties supplement of $240 was paid J. R. McNally.

C Travelling expenses in excess of $300 were paid as follows: Hon. L. R. LaFlèche, $456.30; Hon. J. T. Thorson, $650; C. E. Bertrand, $342.71; G. S. Hosken, $316.65.

D This expenditure covers accounts of the King's Printer for envelopes, letterheads, equipment, etc.

E This item includes the following expenditures: telephones, $1,513.40; telegrams, $890.40; postage, $767.

Allotment: Corps of (Civilian) Canadian Fire Fighters for the United Kingdom **786,686 60**

Expenditures **508,323 25**

Lapsed ..... **$ 278,363 35**

A distribution of expenditures follows:

A	Pay and Allowances	231,635 96
B	Unemployment Insurance	18 45
C	Subsistence and Lodging Allowances	31,861 23
D	Dependents' Allowances	122,480 61
E	Clothing and Equipment	82,382 19
F	Medical Care and Hospitalization	3,011 01
G	Transportation	27,148 32
H	Printing and Stationery	3,931 56
I	Miscellaneous	5,853 92
		$ 508,323 25

COMMENTS

The Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom was established to assist the National Fire Service in Great Britain in fighting fires resulting from enemy action.

The above expenditures do not include overseas charges for the period December 1, 1942, to March 31, 1943, the disbursing department (National Defence—Army) not having submitted covering billings to the close of the fiscal year.

A The establishment of the Corps on March 31, 1943, was as follows: G. E. Huff, Commanding Officer, $5,000; 3 Column Officers at $6.50 per day, 6 Senior Company Officers at $5 per day; 13 Company Officers at $4.25 per day; 37 Section Leaders at $3 per day; 181 Leading Firemen at $2.70 per day; 36 Senior Firemen at $2.20 per day; 126 Firemen at $1.80 per day; 4 Junior Firemen at $1.30 per day.

C Quarters and ration allowances, when not received in kind, were paid to officers and men in Canada at the following rates: officers, $1.70 per day; men, $1 per day to September 30, and $1.25 thereafter. Subsistence allowances to a limited extent were paid to those serving overseas on the following basis: officers, London area, $4 per day; officers, outside of London area, $3 per day; men, London area, $2.25 per day; men, outside London area, $1.50 per day. Each member discharged for medical unfitness or other cause, after 183 days service, received a clothing allowance of $35.

D Members, with the exception of the Commanding Officer, were awarded dependents' allowances in the same manner and under similar conditions as awarded to persons serving in the Military Forces of Canada.

E The Ford Company, Canada, was paid $1,426 for an automobile to be used by the Corps. Motion picture equipment was purchased from J. M. Carter, Toronto, for $1,200. Payments of over $5,000 were made to: Tip Top Tailors, Limited, $30,485.75; C. H. Petch, Ottawa, $6,811.50.

F Recruits were medically examined before acceptance. Costs of X-ray examinations and laboratory tests were incurred when necessary.

G Of this expenditure, the Canadian National Railways was paid $22,033.52.

H The King's Printer was paid $3,669.17 for office supplies and equipment.

Allotment: Salvage Division	**312,880 00**
Expenditures	**266,765 08**
Lapsed	**$ 46,114 92**

A distribution of expenditures follows:

A	Salaries	71,450 79
B	Unemployment Insurance	133 45
C	Travelling Expenses	29,384 40
D	Publicity	149,922 18
E	Printing and Stationery	9,454 86
F	Miscellaneous	6,419 40
		$ 266,765 08

COMMENTS

Expenditures were incurred in (*a*) encouraging the conservation of raw materials; (*b*) promoting the salvage collection, and disposal of secondary raw materials; (*c*) directing and supervising the organization of voluntary salvage groups.

A C These expenditures include the salaries of industrial and provincial organizers appointed for the purpose of arranging salvage corps in municipalities throughout Canada. As of March 31, 1943, there were 40 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Athey, H. S. (Nov. 5)	$2,880 00	
Cadieux, J. H.	2,400 00	
Cartier, E. A.	2,400 00	$ 305 21
Charbonneau, R.	2,880 00	1,324 31
Clarkson, P. K.	2,400 00	713 16
Connolly, R.	2,880 00	2,583 56
Derome, J. P.	2,400 00	1,484 19
Dozois, P. (Nov. 1)	2,400 00	598 05
Fisher, E. C.	2,880 00	882 40
Gray, J. C.	3,600 00	1,330 48
Henstridge, F. C. B.	3,300 00	1,899 07
Hume, J. A.	4,020 00	
Hummel, G. H.	2,880 00	1,552 68
Kickley, W. S.	2,880 00	1,472 39
LaFerle, C.	5,000 00	3,246 10
Laird, J. O.	2,880 00	1,709 44
Lajoie, M.	2,400 00	
Lifman, J. B.	2,400 00	643 76
MacKay, H.	2,400 00	639 08
McCallum, J. F.	3,120 00	
Mesley, W. F.	2,880 00	949 01
Mills, W. H.	2,880 00	
Ryan, J.	2,400 00	1,115 61
Saint Onge, A.	2,400 00	1,294 00
Sheline, A.	3,120 00	903 87
Wilkinson, R. (July 1)	2,880 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: R. S. MacBeath, $485.45; J. O'Leary, $429.33; L. F. Sewell, $1,206.46; H. N. M. Stanbury, $1,082.57.

W. Knightley, whose salary was paid from Vote 361, Department of Transport, received $400.15 for travelling expenses.

D Payment of $142,851.59 was made to R. C. Smith & Son, Limited, Toronto, for newspaper, billboard, and radio advertising. Walt Disney Productions, Burbank, California, was paid $3,030.85 for exhibition rights. The Canadian Broadcasting Corporation was paid $1,265.35 for line and station charges, etc.

E The King's Printer was paid $9,429.45 for stationery, folios, letterheads, etc.

F This item includes the following expenditures: telephones, $2,150.41; telegrams, $533.68; postage, $437.24; travelling expenses of M. G. Cohen, Salvage Adviser, $918.08.

Allotment: War Charities Division—General	**46,830 00**
Expenditures	**46,823 76**
Lapsed	**$ 6 24**

A distribution of expenditures follows:

A	Salaries	26,142 23
B	Unemployment Insurance	86 92
C	Travelling Expenses	8,447 38
D	Printing and Stationery	2,109 14
E	Miscellaneous	10,038 09
		$ 46,823 76

COMMENTS

Expenses were incurred in the administration of the War Charities Act, and the regulations made thereunder, in promoting, organizing, and co-ordinating various forms of voluntary assistance.

A There were 13 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): G. Deas, $3,600; J. L. Meikle, $4,800; G. Pifher, $5,000; E. W. Stapleford, $5,000 (June 1); W. P. Wood, $3,600.

A living allowance of $599.51 was paid J. L. Meikle.

C Travelling expenses in excess of $300 were paid as follows: J. C. Davis, $1,144.99; T. S. Dixon, $538.90; J. L. Meikle, $1,331.12; G. Pilher, $2,527.77; L. T. des Rivières, $355.65; W. P. Wood, $1,384.47.

D The King's Printer was paid $1,749.39 of this amount.

E This expenditure includes the following: travelling expenses for chairmen of Citizens' Committees of various localities who attended a conference held in Montreal, $4,749.15; miscellaneous expenditures for the London office, $2,298.47; cost of the film "Community Chests", $1,730.90, paid to the National Film Board.

Allotment: War Charities Division—Auxiliary Services	**6,500,000 00**
Expenditures	**6,499,155 88**
Lapsed	**$ 844 12**

A distribution of expenditures follows:

Canadian Legion War Services Incorporated	1,569,891 13
Knights of Columbus Canadian Army Huts Fund	998,626 69
Navy League of Canada	140,000 00
Salvation Army Red Shield War Services Fund	1,231,849 53
Young Men's Christian Association War Services Fund	2,375,788 53
Young Women's Christian Association National War Services Fund	183,000 00
	$6,499,155 88

COMMENTS

Accountable grants were made to the above organizations for the purpose of financing their war auxiliary programs in camps, barracks, and special defence areas in Canada and Overseas. Budgets were submitted to the National War Charities Funds Advisory Board. Accounts were audited under Government supervision.

Allotment: Women's Voluntary Services Division	**15,020 00**
Expenditures	**13,211 99**
Lapsed	**$ 1,808 01**

A distribution of expenditures follows:

A	Salaries	9,293 27
B	Unemployment Insurance	12 24
C	Travelling Expenses	3,562 99
D	Printing and Stationery	33 50
E	Miscellaneous	309 99
		$ 13,211 99

COMMENTS

Expenditures were incurred in promoting the co-ordination of the voluntary efforts of the women of Canada and in organizing women's voluntary services on a community basis.

A There were 3 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date: F. Held, $3,000; N. H. West, $4,800.

C Travelling expenses in excess of $300 were paid as follows: F. Held, $1,684.41; N. H. West, $1,869.28.

Allotment: Censorship Division—General	**10,000 00**
Expenditures	**8,902 13**
Lapsed	**$ 1,097 87**

A distribution of expenditures follows:

A	Salaries	6,404 29
B	Unemployment Insurance	34 80
C	Travelling Expenses	1,860 01
D	Printing and Stationery	367 49
E	Miscellaneous	235 54
		$ 8,902 13

COMMENTS

Under P.C. 4012, May 13, 1942, the administration of all branches of Censorship was transferred to the Department of National War Services. Provision was made for the appointment of a director, whose functions were to oversee and direct all members of the public service engaged in censorship duties, and to discharge such other duties as required by the Minister of National War Services or by the Governor in Council. The above allotment covers the general administrative expenses of Censorship.

A There were 4 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date: G. Belleau, $2,520; D. L. Siordet, $4,800.

C Travelling expenses in excess of $300 were paid to D. L. Siordet, $1,665.24.

Allotment: Censorship Division—Postal	**632,633 00**
Expenditures	**630,912 66**
Lapsed	**$ 1,720 34**

A distribution of expenditures follows:

A	Salaries	746,755 48
B	Unemployment Insurance	4,877 87
C	Travelling Expenses	3,157 63
D	Printing and Stationery	29,716 41
E	Equipment and Maintenance	559 29
F	Miscellaneous	1,712 98
		786,779 66
	Less: Amount received from Foreign Exchange Control Board	155,867 00
		$ 630,912 66

COMMENTS

By P.C. 4012, May 13, 1942, the administration of Postal Censorship was transferred from the Post Office Department to the Department of National War Services. Expenditures were incurred in the censorship of letters (*a*) appearing to be dispatched by, or addressed to, persons suspected of subversive activities, including all Japanese; (*b*) mailed (i) to and from places outside Canada (ii) to outside points from the Province of British Columbia and the Atlantic Command (iii) to and from prisoners of war.

A There were 662 employees on March 31, 1943. Employees whose names are marked with an asterisk (*) were in receipt of a war duties supplement as hereinafter reported. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): H. A. Anrep, $2,880; *N. T. Barry, $3,000; C. V. Brooke, $2,520 (Dec. 14); C. A. Bunt, $3,000; *M. W. Cooke, $2,400; P. Edgar, $2,520; *J. L. A. Gagnon, $4,800; J. Hyacinthe, $2,400; T. A. W. Irle, $3,120; F. E. Jolliffe, $5,475; J. A. McConaghy, $3,120; H. A. Underwood, $3,000.

Cost of Living Bonus payments amounted to $76,920.74.

The following employees received war duties supplements at the rates shown: I. J. Arch, $360; N. T. Barry, $600; J. M. Brown, $540; J. Chivas, $120; L. Cochrane, $240; F. Cook, $120; M. W. Cooke, $480; L. D'Auray, $120; J. L. A. Gagnon, $840; M. F. B. Gagnon, $300; O. A. Harris, $240; A. C. Hollister, $120; F. E. Jolliffe, $1,480; A. A. Kasouf, $300; D. F. Kilgore, $120; H. Landau, $780; A. V. Lywood, $120; W. F. MacDonald, $540; J. A. McConaghy, $300; E. W. Melvin, $360; P. J. Monaghan, $360; A. H. Murphy, $240; A. Newman, $120; B. Pearl, $120; R. J. B. Plante, $600; J. Rogers, $300; J. D. Ryan, $360; B. Sadavoy, $180; A. Saunders, $120; N. W. Shaw, $360; A. Silsby, $120; W. A. Slaught, $360; P. J. Wiens, $810.

C Travelling expenses in excess of $300 were paid as follows: F. E. Jolliffe, $1,088.89; J. K. Wilson, $1,030.38.

D The King's Printer was paid $29,635.09 for printing, stationery, and office equipment.

Allotment: Censorship Division—Telegraph and Cable	**293,250 00**
Expenditures	**290,837 63**
Lapsed	**$ 2,412 37**

A distribution of expenditures follows:

A	Salaries	260,909 19
B	Unemployment Insurance	322 76
C	Travelling and Freight Expenses	8,417 87
D	Stores, Equipment and Supplies	242 43
E	Printing and Stationery	9,832 10
F	Miscellaneous	11,113 28
		$ 290,837 63

COMMENTS

Telegraph and Cable Censorship, formerly under the administration of the Department of National Defence, was transferred by P.C. 4012, May 13, 1942, to the Department of National War Services. Expenditures were incurred in censoring telegraph and telephone messages transmitted by wire or radio.

A C As of March 31, 1943, there were 128 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Abraham, J. J.	$2,760 00	
Anderson, R. D.	2,640 00	
Andrews, G. S.	2,760 00	
Benard, P.	2,880 00	
Black, S.	2,760 00	
Booth, P.	2,520 00	
Bryce, G. M.	2,760 00	
Byng-Hall, P.	2,760 00	
Cameron, D. D. (July 3)	2,555 00	
Campbell, A. R. (Sept. 15)	2,555 00	
Cooke, W. A.	2,640 00	
Corcoran, H. W.	2,760 00	
Cotter, C. J.	2,760 00	
Coughlan, F. T.	2,760 00	
Cousins, C. L.	2,760 00	
Cowan, G. A.	3,300 00	
Croteau, M. R.	2,400 00	
Dowling, J. D.	3,000 00	
Drew, L. A.	2,520 00	
Drolet, J. E.	2,400 00	
Duguid, J.	2,760 00	
Edwards, C. W.	2,880 00	
Evans, J. P.	2,760 00	
Fellows, W. A.	2,760 00	
Fitzgerald, H. D.	2,640 00	
Gallagher, G. M.	2,760 00	
Gillespie, C. J.	3,000 00	
Hale, F. J.	2,760 00	
Harris, W. A. (June 30)	2,555 00	
Hastie, W. P.	2,640 00	
Hopkins, G. S.	2,760 00	
Houston, J.	2,640 00	
Howland, W. F.	2,880 00	
Ingraham, R. C. (Dec. 31)	3,000 00	
Jones, H. R. S.	2,760 00	
Kirkpatrick, G. C.	2,760 00	
Lavoie, E. E.	2,400 00	
Leckie, J. E.	2,760 00	
Low, F.	2,760 00	
Lucas, F. E.	2,760 00	
MacNeil, F. C.	2,640 00	
Malcolm, E. R.	3,000 00	
Martin, E. A.	3,760 00	$2,143 62
Martin, O. C.	2,640 00	
Massicotte, P. E.	3,000 00	
McEvoy, T. L.	4,320 00	579 74
McRitchie, D.	3,300 00	
Perrault, F. (Dec. 31)	2,555 00	
Philip, J. M.	3,720 00	326 97
Piers, E. O. T.	2,760 00	
Plante, L. N.	3,300 00	
Porter, N. T.	2,760 00	
Powell, A. E. (Sept. 1)	2,555 00	
Powers, T. E.	3,720 00	
Punnett, H. R.	3,720 00	
Pynn, J. C.	2,760 00	
Reid, A. W.	3,000 00	
Rice, H. A.	2,760 00	
Roberge, O. J.	2,880 00	
Rochon, E. A.	2,400 00	
Shaw, R. B.	2,760 00	
Stanford, S. G.	2,760 00	
Veniot, P. J. (Oct. 31)	2,555 00	
Vibert, R. D.	2,880 00	
Watson, R.	2,760 00	
Wetmore, S. S.	3,000 00	
Wheeler, G. E. B.	2,760 00	
Whipps, H. E.	4,320 00	758 57
Whitfield, A. E.	2,760 00	
Whittal, O. H.	3,000 00	
Wiley, R. J.	2,555 00	
Woodill, A. J.	2,760 00	
Woods, G. D.	3,000 00	
Young, W. L.	3,000 00	
Yuill, L. S. (Aug. 17)	4,745 00	1,451 91

Cost of Living Bonus payments amounted to $8,768.22.

E The King's Printer was paid $9,699.90 for printing, stationery, and office equipment.

F This includes telegrams amounting to $5,399.29; and telephones, $4,446.12.

Allotment: Censorship Division—Publications		**108,500 00**
Expenditures		**106,645 55**
Lapsed		**$ 1,854 45**

A distribution of expenditures follows:

A	Salaries	74,627 36
B	Unemployment Insurance	189 99
C	Travelling Expenses	8,708 29
D	Printing and Stationery	4,543 54
E	Wire and Press Service	2,796 04
F	Subscriptions	1,184 98
G	Miscellaneous	14,595 35
		$ 106,645 55

COMMENTS

By P.C. 78/4430, May 27, 1942, the staffs of Radio Broadcasting Censorship and Press Censorship were amalgamated to form Publications Censorship—provision being made for three Chief Censors of Publications. The activities of this division consist of censoring information supplied to the public through the media of the press, radio, and motion pictures.

A There were 37 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date: R. W. Baldwin, $5,110; E. R. Bertrand, $3,650; W. Eggleston, $5,475; J. Girouard, $5,110; L. Gordon, $4,380; C. Grafton, $3,650; J. Graham, $3,650; H. B. Jefferson, $4,580; E. McMahon, $3,650; B. B. Perry, $3,650; C. Shearer, $5,475.
F. Charpentier was paid from Vote 116, House of Commons.

C Travelling expenses in excess of $300 were paid as follows: R. W. Baldwin, $1,838.70; F. Charpentier, $2,235.58; J. Girouard, $372.26; C. S. Grafton, $314.35; C. Harris, $433.27; W. B. Jefferson, $572.25; M. Ollivier, $361.30; B. B. Perry, $413.14; D. Ryan, $318.05; C. Shearer, $986.45.

D This amount was paid to the King's Printer for envelopes, letterheads, labels, etc.

E The Canadian Press was paid $1,480.54; the British United Press, $1,315.50.

G This includes the following expenditures: telephones, $7,207.11; telegrams, $5,308.19; postage, $585.

Allotment: Censorship Division—Information and Records Branch	**39,800 00**
Expenditures	**32,882 19**
Lapsed	**$ 6,917 81**

A distribution of expenditures follows:

A	Salaries	27,002 86
B	Unemployment Insurance	186 25
C	Travelling Expenses	1,129 17
D	Printing and Stationery	4,386 44
E	Miscellaneous	177 47
		$ 32,882 19

COMMENTS

Censorship, Information and Records Branch, was established December 14, 1942, to provide material collected by the Postal, Telegraph and Cable, and Radio censors for various Government Departments and corresponding branches of Censorship in the United Kingdom, the United States, and Newfoundland. These countries reciprocated with similar information. A permanent record was maintained of all information so received and distributed.

A There were 71 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date: C. V. Brooke, $3,000; R. C. Ingraham, $3,000; F. Perrault, $2,580; A. O. Potter, $5,475.

The following employees received war duties supplements at the rates shown: R. K. Bogue, $300; M. H. Brennan, $240; S. C. Hooper, $480; G. R. Hunt, $420; F. G. Roxborough, $300; J. K. Wilson, $1,140; M. A. Yetts, $1,320.

C Travelling expenses in excess of $300 were paid as follows: L. N. Planté, $778.71; A. O. Potter, $350.46.

D This amount was paid to the King's Printer for envelopes and letterheads, forms and regulations, etc.

Allotment: Civilian Technical Corps (Recoverable)	**7,833 40**
Expenditures	**$ 7,833 40**

COMMENTS

Under authority of Treasury Board Minute T.209220 B, July 3, 1941, cash allotments up to $50,000 were authorized as a revolving fund to cover expenditures made by the Department in connection with the Civilian Technical Corps, such expenditures to be recouped to the Department by the Government of the United Kingdom. The above expenditures remain in the process of being recovered.

Allotment: Government Office Economies Control	**6,000 00**
Expenditures	**5,105 18**
Lapsed	**$ 894 82**

A distribution of expenditures follows:

A	Salaries	3,805 66
B	Unemployment Insurance	16 16
C	Travelling Expenses	986 40
D	Printing and Stationery	291 43
E	Miscellaneous	5 53
		$ 5,105 18

COMMENTS

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed to effect office economies and to eliminate, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

A There were 5 employees on March 31, 1943. The only employee receiving over $2,400 on that date was S. McCartney, $2,880. A war duties supplement at the annual rate of $600 was paid H. J. Joyce.

C Travelling expenses in excess of $300 were paid as follows: C. U. Stapleton, $986.40.

Allotment: Canadian Prisoners of War Next-of-Kin Division	**6,190 00**
Expenditures	**5,834 39**
Lapsed	**$ 355 61**

A distribution of expenditures follows:

A	Salaries	5,797 77
B	Unemployment Insurance	18 72
C	Printing and Stationery	17 90
		$ 5,834 39

COMMENTS

Expenses were incurred in collecting and distributing information regarding the following prisoners of war: (*a*) Canadians in Canadian Forces; (*b*) Canadians in Imperial Forces; (*c*) Imperials having next-of-kin in Canada; (*d*) merchant seamen; (*e*) Canadian civilians in internment camps.

A There were 5 employees on March 31, 1943. The only employee receiving over $2,400 on that date was E. F. Collins, $2,520.

Allotment: Committee on Co-operation in Canadian Citizenship		**12,100 00**
Expenditures		**11,608 68**
Lapsed	**$**	**491 32**

A distribution of expenditures follows:

A	Salaries	6,218 88
B	Unemployment Insurance	9 36
C	Travelling Expenses	4,921 80
D	Miscellaneous	458 64
		$ 11,608 68

COMMENTS

Expenditures were incurred in connection with fostering unity and promoting harmony among foreign-born Canadian citizens of non-British, non-French origin.

A There were 4 employees on March 31, 1943. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): V. J. Kaye, $2,520; T. Philipps, $4,392; G. W. Simpson, $4,500 (Aug. 1).

C Travelling expenses in excess of $300 were paid as follows: B. Eisner, $414.95; V. J. Kaye, $628.65; T. Philipps, $1,877.72; G. W. Simpson, $1,252.51.

Allotment: War Film Library		**40,000 00**
Expenditures		**39,561 69**
Lapsed	**$**	**438 31**

COMMENTS

Expenditures were incurred in establishing a special war library in the National Film Board to anticipate the needs of various Government departments in the production of future films of wartime activities.

Of the above expenditure, Philip Ragan Associates, New York, received $5,797.50.

Allotment: Revolving Fund for Purchase of Supplies for the Production of Films for War Departments (Recoverable)		**85,000 00**
Expenditures		**82,631 24**
Lapsed	**$**	**2,368 76**

COMMENTS

The National Film Board was provided with a revolving fund of $100,000 to permit the acquisition of supplies necessary for the production of war films—such expenditures to be recovered from the several War Departments. The expenditure of $82,631.24 represents inventory of materials supplies, etc., on hand as certified to by the Comptroller and Secretary of the National Film Board.

Payments over $5,000 in connection with the above were as follows: Canadian Kodak Sales, Ltd., Toronto, $39,733.07; Dominion Sound Equipment, Ltd., Montreal, $9,926.86; Canadian General Electric Co., Ottawa, $5,939.82.

Allotment: Canadian Broadcasting Corporation—Short Wave Station....	**10,000 00**
Expenditures	**nil**
Lapsed	**$ 10,000 00**

COMMENTS

This allotment was released in March, 1943. No accounts were received for payment in the fiscal year.

TRUST AND SPECIAL ACCOUNTS

[6] Loans and Advances

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
Canadian Broadcasting Corp.	$ 503,398 77	$ 503,398 77		

COMMENTS

In 1939-40 an amount of $750,000 was appropriated under Vote No. 664 as a loan for the construction of three new transmitters and paid to the Corporation under terms approved by the Governor in Council. The above receipts complete repayment.

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[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
War Savings Certificates Suspense —National War Services		$ 988 00	$ 976 00	$12 00

COMMENTS

Deductions from the pay of Civilian Firefighters for Service in the United Kingdom, not paid by Central Pay Office, are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

1942-43

PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF PENSIONS AND NATIONAL HEALTH

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	53,778,703 28	Ordinary	445,113 20
War	14,320,276 13		
	$68,098,979 41		$ 445,113 20

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	32,058 39
[19] Insurance and Superannuation Funds	809,116 94
[20] Trust Funds	99,509 33
	$ 940,684 66

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page O—48.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
Privileges, Licences and Permits	8,989 45	9,333 89
Proceeds from Sales	4,063 13	
Services and Service Fees	238,122 68	415,336 75
Refunds of Expenditures	176,896 20	217,556 78
Miscellaneous	17,041 74	13,988 08
Total	$ 445,113 20	$ 656,215 50

Details

A	Privileges, Licences and Permits:		
	Food and Drugs Act, $490; Opium and Narcotic Drugs Act, $3,605; Proprietary or Patent Medicine Act, $4,894.45		8,989 45
B	Proceeds from Sales		4,063 13
C	Services and Service Fees:		
	Sick mariners' dues—dues collected: Nova Scotia, $185,107.38; Prince Edward Island, $181.56; New Brunswick, $7,357.60; Quebec, $14,859.32; British Columbia, $20,151.42	227,657 28	
	Analysis fees—Food and Drugs Act	1,559 72	
	Fumigation and inspection of ships	8,905 68	238,122 68
D	Refunds of Previous Years' Expenditures:		
	Treatment Services rendered	81,928 56	
	Cheques deposited—Pensions	38,930 82	
	Cheques deposited—War Veterans' Allowances	37,781 02	
	Cheques deposited—Unemployment Assistance	10,467 82	
	Miscellaneous Receipts	7,787 98	176,896 20
E	Miscellaneous:		
	Fines and Forfeitures: Food and Drugs Act	10,482 45	
	Fines and Forfeitures: Opium and Narcotic Drugs Act	4,452 64	
	Quarantine Penalties	25 00	
	Use of Quarantine Launch	1,800 00	
	Miscellaneous	281 65	17,041 74
			$ 445,113 20

Certified correct.

R. E. WODEHOUSE,
Deputy Minister of Pensions and National Health.

COMMENTS

C Tonnage duties are levied on ships arriving at Canadian ports under authority of Part V of the Canada Shipping Act, c. 44, 1934. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to $330,380.42 during the fiscal year; see expenditure details of Votes Nos. 225 and 481.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	53,356,249 00	51,996,387 04	52,904,333 46
Continuing Statutory Provisions	1,782,316 24	1,782,316 24	1,720,355 16
Transferred from Annual Appropriations of the Department of Finance			39,703 26
	55,138,565 24	53,778,703 28	54,664,391 88
Allotted from the War Appropriation	15,050,542 00	14,320,276 13	5,612,991 83
Total	$70,189,107 24	$68,098,979 41	$60,277,383 71

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
O- 8	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
O- 8	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
O- 8	202	Departmental Administration	132,634 00	125,348 25	7,285 75
		PENSIONS BRANCH			
O- 9	203, 476	Pensions Branch Administration	1,112,808 00	1,010,740 56	102,067 44
		Canadian Pension Commission—			
O-10	Stat.	Salaries of Commissioners —Pensions Act, c. 157, R.S. and amendments	54,999 96	54,999 96	
O-11	204, 477	Administration Expenses	526,267 00	469,732 28	56,534 72
O-12	205	War Veterans' Allowance Board	174,072 00	145,160 55	28,911 45
		Direct Payments to Veterans and Dependents			
O 13	206	European War Pensions	38,000,000 00	37,977,612 74	22,387 26
O-13	207	War Veterans' Allowances	7,150,000 00	6,820,158 83	329,841 17
O-14	208	Unemployment Assistance	350,000 00	114,684 49	235,315 51
O-14	209	Hospital and Other Allowances	550,000 00	499,002 54	50,997 46
		Services to Veterans and Dependents			
O-14	210	Care of Patients	3,475,397 00	3,139 510 57	335,886 43
O-20	211	Veterans' Bureau	176,894 00	169,862 04	7,031 96
O-20	212, 479	Veterans' Welfare Division	172,311 00	149,157 13	23,153 87
O-21	478	Rehabilitation Division	23,888 00	6,646 00	17,242 00
O-21	213	Employers' Liability Compensation	50,000 00	49,928 89	71 11
O-22	214	Grant to Last Post Fund	85,000 00	50,049 66	34,950 34
O-22	215	Grant to Canadian Legion	9,000 00	9,000 00	
		HEALTH BRANCH			
O-22	216, 480	Health Branch Administration	66,785 00	53,448 33	13,336 67
O-23	217	Food and Drugs	185,752 00	168,232 02	17,519 98
O-23	218	Opium and Narcotic Drugs	62,602 00	56,832 69	5,769 31
O-24	219	Proprietary or Patent Medicines	16,250 00	15,538 69	711 31
O 24	220	Quarantine and Leprosy	152,064 00	147,799 61	4,264 39
O-25	221	Laboratory of Hygiene	129,420 00	123,630 11	5,789 89
O 26	222	Immigration Medical Inspection	81,495 00	76,395 54	5,099 46
O-26	223	Child and Maternal Hygiene	48,225 00	40,785 02	7,439 98
O 27	224	Public Health Engineering	36,269 00	29,013 74	7,255 26
O-28	225, 481	Treatment of Sick Mariners	357,008 00	330,380 42	26,627 58
O 29	226	Industrial Hygiene	7,870 00	6,908 06	961 94
O-29	227	Medical Investigations	25,481 00	17,226 69	8,254 31
O-30	228	Nutrition Services	27,507 00	26,144 84	1,362 16
O-30	229	Venereal Diseases	50,000 00	48,614 88	1,385 12
O 30	230	Grants to Institutions, Assisting Sailors, in the amounts detailed in the Estimates	2,600 00	2,600 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		MISCELLANEOUS GRANTS			
O-31	231	Canadian Welfare Council...	8,100 00	8,100 00	
O-31	232	Canadian National Committee for Mental Hygiene...	10,000 00	10,000 00	
O-31	233	Health League of Canada...	5,000 00	5,000 00	
O-31	234	Canadian National Institute for the Blind.....	18,000 00	18,000 00	
O-31	235	L'Association Canadienne Francaise des Aveugles...	4,050 00	4,050 00	
O-31	236	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	
O-31	237	Montreal Association for the Blind.....	4,050 00	4,050 00	
O-31	238	Canadian Tuberculosis Association.....	20,250 00	20,250 00	
O-31	239	Victorian Order of Nurses...	13,100 00	13,100 00	
O-31	240	St. John Ambulance Association.....	4,050 00	4,050 00	
O-31	241	Canadian Red Cross Society.	10,000 00	10,000 00	
		PENSIONS AND OTHER BENEFITS			
O-31	242	Pensions payable to men on Active Service, Northwest Rebellion 1885, and General Pensions.....	18,000 00	15,591 87	2,408 13
O-32	Stat.	Militia Pensions Act, 1901, c. 133, R.S.....	1,706,146 36	1,706,146 36	
O-32	Stat.	Annuity to Col. John T. C. Thompson, Appropriation Act No. 3, c. 53, 1939....	4,999 92	4,999 92	
		SUPERANNUATION AND RETIREMENT BENEFITS			
O-32	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	4,170 00	4,170 00	
		Total Ordinary.....	55,138,565 24	53,778,703 28	1,359,861 96
		WAR			
O-33		Treatment and Pension Examination—Members and ex-Members, Defence Forces (present war).....	4,175,000 00	4,174,595 30	404 70
O-34		Treatment—Royal Canadian Mounted Police.....	105,000 00	104,838 26	161 74
O-35		Pensions—Defence Forces, Fishermen and Seamen, Special Constables R.C.M.P., Civil Servants, Auxiliary Services and A.R.P. Workers.....	2,770,000 00	2,759,871 27	10,128 73
O-36		Air Raid Precautions.....	5,450,000 00	5,026,699 62	423,300 38
O-37		Investigations—Dependents' Allowance Board.....	85,000 00	73,943 34	11,056 66
O-37		Inspection of Industrial Plants.....	25,008 00	22,656 63	2,351 37
O-37		Treatment of Canadian Fishermen and Seamen.....	750 00	397 31	352 69
O-37		Laboratory of Hygiene—Bacteriological and Biological Assistance to Department of National Defence.....	22,000 00	16,383 80	5,616 20

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
O-38		Public Health Engineering—Inspection of Camps and Airports re Sanitation and Water Supply	30,000 00	28,973 30	1,026 70
O-38		Food and Drugs—Examination of Supplies for Department of National Defence	13,000 00	10,584 00	2,416 00
O-38		Quarantine Service	75,000 00	68,444 13	6,555 87
O-39		Hire of Boat—Halifax Harbour	14,400 00	14,400 00	
O-39		Committee on Demobilization	8,000 00	7,085 16	914 84
O-39		Post-discharge Re-establishment—Payment of Out-of-Work Benefits	310,000 00	296,233 57	13,766 43
O-39		Processing, Storage and Distribution of Blood for Transfusion	175,000 00	174,173 94	826 06
O-40		Maintenance, Medical and Other Care of Incapacitated Non-resident Seamen, pending Deportation	25,000 00	23,727 62	1,272 38
O-40		Committee on Reconstruction	30,000 00	29,055 00	945 00
O-40		Detention Allowances—Canadian Seamen	60,000 00	58,264 27	1,735 73
O-40		Edmonton Hospital—Erection of a Wing to Veterans' Pavilion	74,019 00	72,519 00	1,500 00
O-41		Erection of Three Staff Houses and a Recreation Building—Ste. Anne's Hospital, Ste. Anne de Bellevue, Que.	87,631 00	87,295 41	335 59
O-41		Reserve Stores (Revolving Fund)	150,000 00	65,373 57	84,626 43
O-41		Immigration Hospital—Park Savard, Quebec—Alterations due to construction of wing and construction of road to wing entrance	97,077 00	94,822 55	2,254 45
O-41		Christie St. Hospital, Toronto—Auxiliary Building	32,000 00	31,956 16	43 84
O-42		Additional Hospital Accommodation—Calgary	390,000 00	377,752 72	12,247 28
O-42		Rockhead Hospital, Halifax—Additions and alterations	25,100 00	25,089 05	10 95
O-42		Nova Scotia Sanatorium, Kentville, N.S.—Reconditioning of Pavilion	10,000 00	10,000 00	
O-42		Additions to Camp Hill Hospital, Halifax	187,596 00	184,057 86	3,538 14
O-43		Alterations and Additions—Lancaster Hospital, Saint John	68,892 00	64,851 16	4,040 84
O-43		Erection of an extension—Nurses' Residence, Westminster Hospital, London, Ont.	50 00	50 00	
O-43		Improvements—Deer Lodge Hospital	1,497 00	1,497 00	
O-43		Remodelling District Office Building at Shaughnessy Hospital, Vancouver, B.C., to provide infectious unit of 50 beds	2,100 00	2,100 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
O–43		Ottawa—Addition to John St. Laboratories	13,000 00	9,954 27	3,045 73
O–44		Assistance in maintenance of Health Unit at Prince Rupert, B.C.	4,080 00	3,400 00	680 00
O–44		Lancaster Hospital, Saint John, N.B.—Accommodation for Mental Patients, Roadwork and Parking Accommodation	20,000 00	16,288 18	3,711 82
O–44		Grants to the Canadian Nurses' Association to increase the supply of qualified Nurses in Canada	115,000 00	115,000 00	
O–44		Contingency Fund for the temporary assistance of Discharged Members of the Forces	3,000 00	1,036 68	1,963 32
O–44		Rockhead Hospital, Halifax, N.S.—Installation of Elevator	5,000 00	2,998 53	2,001 47
O–45		Construction of a Hospital Unit adjacent to the Ottawa Civic Hospital	173,000 00	172,725 12	274 88
O–45		Evacuation of Persons from Areas in Canada	10,000 00	2,839 73	7,160 27
O–45		Camp Hill Hospital, Halifax, N.S.—Enlargement of kitchen and subsidiary services	15,000 00	14,617 83	382 17
O–45		Fort St. John, B.C.—Drilling of wells, erection of pumphouse, purchase and installation of pumping equipment	10,000 00		10,00 00
O–45		Survey of Ganaraska, Ont., Watershed	10,000 00	8,038 57	1,961 43
O–46		Alterations and extensions to Ste. Anne's Hospital, Ste. Anne de Bellevue, Quebec	9,000 00	6,929 00	2,071 00
O–46		Immigration Hospital, Quebec, Que.—Construction of one-storey covered passageway between wings of Hospital	6,500 00	6,000 00	500 00
O–46		Lancaster Hospital, Saint John, N.B.—Construction of a one-storey building for Hospital Stores and Motor Vehicles	5,000 00	4,954 00	46 00
O–46		Camp Hill Hospital, Halifax, N.S.—Additional administrative and increased clinical facilities	22,000 00	15,004 17	6,995 83
O–47		Vancouver, B.C.—Erection of three pre-fabricated huts on the grounds of Shaughnessy Hospital	28,422 00		28,422 00
O–47		Alterations and extensions to Nurses' Residence, St. Anne's Hospital, Ste. Anne de Bellevue, Quebec	6,000 00	2,140 00	3,860 00

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Concluded*			
O-47		Acquisition of a tract of land near Westminster Hospital, London, Ont.—Construction of Hospital for Mental Patients	65,920 00	15,718 75	50,201 25
O-47		Hycroft Property, Vancouver, B.C.—Conversion of Heating System from Oil to Coal	7,000 00	6,055 00	945 00
O-47		Vancouver, B.C.—Converting Hycroft Property to 125 bed annex to Shaughnessy Hospital	10,000 00	385 30	9,614 70
O-48		Lancaster Hospital, Saint John—Reconditioning basement	5,000 00		5,000 00
O-48		Purchase of residence for Chief Medical Officer, Deer Lodge Hospital, Winnipeg	8,500 00	8,500 00	
		Total War	15,050,542 00	14,320,276 13	730,265 87
		Grand Total	$70,189,107 24	$68,098,979 41	$ 2,090,127 83

Salary of Minister—Salaries Act, c. 182, R.S. ..... $ 10,000 00

Motor Car Allowance to Minister—Appropriation Act, No. 5, c. 61, 1931 .. $ 2,000 00

COMMENTS

The above amounts were paid to Hon. I. A. MacKenzie.

Vote 202 Departmental Administration 132,634 00

Expenditures 125,348 25

Lapsed ..... $ 7,285 75

		Estimates details	Allotments authorized	Expenditures
A	Salaries	116,600 00	114,700 00	110,007 42
B	Cost of Living Bonus	4,034 00	5,934 00	5,865 48
C	Telephones, Telegrams and Postage	3,000 00	3,700 00	3,393 93
D	Equipment	500 00	500 00	
E	Sundries	3,500 00	800 00	
F	Transportation and Travelling Expenses	5,000 00	7,000 00	6,081 42
		$ 132,634 00	$ 132,634 00	$ 125,348 25

COMMENTS

A As of March 31, 1943, there were 54 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): R. E. Wodehouse, Deputy Minister, $9,000; W. S. Woods, Associate Deputy

Minister, $8,000; G. A. Browne, $3,240; A. Dixon, $3,600; A. J. Dixon, $4,500; W. H. George, $4,500; W. G. Gunn, $3,600; A. H. Hall, $2,400; G. Leyden, $2,100; Private Secretary's allowance, $600; J. W. McKee, $6,000; J. R. Millar, $6,000; D. F. Rowe, $3,600; C. N. Senior, $4,080; R. K. Walker, $3,000; A. H. Ward, $3,000.

F Travelling expenses of $300 or over were paid as follows: Hon. I. A. MacKenzie, $1,790; J. W. McKee, $340.28; C. N. Senior, $825.51.

PENSIONS BRANCH

Vote 203	**Pensions Branch Administration**	**989,437 00**
Vote 476	**(Supplementary Estimates)**	**123,371 00**
		1,112,808 00
	Expenditures	**1,010,740 56**
	Lapsed	**$ 102,067 44**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	872,250 00	851,250 00	817,910 03
B	Cost of Living Bonus	73,558 00	93,558 00	92,648 70
C	Telephones, Telegrams and Postage	23,000 00	25,000 00	24,147 65
D	Equipment	15,000 00	30,000 00	20,868 83
E	Lands and Buildings	3,000 00	7,000 00	6,084 46
F	Sundries	15,000 00	14,000 00	12,569 89
G	Professional and Special Services	3,000 00	3,000 00	448 83
H	Investigations by Soldier Settlement	18,000 00	18,000 00	2,377 17
I	Rents	5,000 00	5,000 00	151 00
J	Materials and Supplies	50,000 00	80,000 00	55,376 08
K	Freight, Cartage and Express	5,000 00	7,000 00	5,778 72
M	Transportation and Travelling Expenses	30,000 00	45,000 00	34,461 70
		1,112,808 00	1,178,808 00	1,072,823 06
N	Less—Recoveries, Investigations Dependents' Allowance Board		66,000 00	62,082 50
		$1,112,808 00	$1,112,808 00	$1,010,740 56

COMMENTS

A As of March 31, 1943, there were 652 employees paid from this vote. The following employees were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Ackerley, P.	$2,400 00
Anderson, J. D.	3,000 00
Arthur, C. G.	4,140 00
(Living allowance $300)	
Ballantyne, W. H.	4,920 00
Berkley, K. R.	2,400 00
Blake, C.	2,400 00
Boyd, G. H.	5,120 00
Butson, F. W.	2,400 00
Carter, C. W.	3,720 00
*Chesham, E. N.	3,000 00
Churchward, S. G.	2,400 00
Colclough, W. T.	2,400 00
Collins, H. L.	2,400 00
Cross, W. H.	2,400 00
Deguerre, W. H.	4,200 00
Derby, G. C.	4,920 00
Dewer, W. D. (June 30)	2,400 00
*Fenton, T.	3,720 00
Fleming, W. L.	2,400 00
French, S. T.	2,400 00
Garner, J. C. (May 31)	2,400 00

	Salary rate
Garrett, K. M.	2,400 00
Gibaut, J. T. (July 23)	3,720 00
Greer, R. F. T.	4,200 00
Haslett, J.	2,400 00
Hicks, W. B.	3,600 00
Hill, R. H.	3,120 00
Jones, A. R.	3,720 00
Kilgour, W. H.	2,700 00
Lambert, S. E.	2,400 00
Logan, H. M.	2,400 00
Little, F. C.	3,720 00
Luger, W. R. B.	2,400 00
MacGregor, A. E.	3,180 00
Martin, A. B.	3,000 00
McMane, C.	5,700 00
McRae, G. W.	3,120 00
Meikle, A. U.	4,320 00
Middleton, G. R. (Living allowance $100)	3,000 00
Minns, E. H.	3,720 00
Morphy, C. R. (On loan from Dept. of National Revenue)	2,400 00
Morrison, T.	4,380 00
Oliver, J. P.	4,140 00
Park, A. W.	4,680 00
*Pate, F.	3,000 00
*Pinnell, F. T.	2,400 00
Robinson, H. P.	2,400 00
Salter, P. E.	3,120 00
Saville, H.	3,000 00
*Scott, D. S.	2,400 00
Steele, C. Y. (see also Vote 211)	3,000 00
Tattersall, W. (July 12)	2,400 00
Todd, A. P.	2,880 00
Tucker, C. L.	3,600 00
Welton, H. N.	2,580 00
Williams, G.	2,400 00
Wilson, A.	2,400 00

*These employees received war duties supplements (see list).

C Charges for the three services are: telephones, $11,606.51; telegrams, $1,792.32; postage, $10,748.82.

D Includes accounts of the King's Printer for equipment, $12,822.06.

F Includes $3,240.76, covering interest credited on funds held in trust; $3,670, light and power accounts; $2,685.13, civilian labour, covering char service at Christie Street Hospital, Toronto.

J Includes accounts of the King's Printer for printing and stationery, $36,755.83; Photostat Corp., Rochester, N.Y., supplies, $11,505.88.

M The following employees received travelling expenses in excess of $300: S. Baker, $327.86; M. A. Carmichael, $301.90; R. Charles, $974.64; P. Choquette, $1,344.84; P. D. Crosly, $482.55; G. C. Derby, $880.26; L. Dumais, $431.32; M. J. Fortin, $452.36; R. Gregoire, $312.84; W. F. Hill, $303.80; A. E. Hopkins, $360.95; D. G. Kerr, $1,435.46; M. G. Killorn, $521.38; P. A. Mondou, $499.62; W. H. Murray, $672.20; S. T. Muddeman, $367.84; P. C. Neville, $568.27; R. Nolet, $435.07; G. Porter, $782.93; A. F. Ritchie, $579.61; J. Rochard, $1,015; G. Toms, $912.07; J. C. Tuthill, $549.40; J. A. Vaughan, $1,207.88; C. Wakefield, $531.22.

Five employees were receiving annual war duties supplements on March 31, as follows:

E. N. Chesham, $120; T. Fenton, $480; F. Pate, $120; F. T. Pinnell, $600; D. S. Scott, $600.

Canadian Pension Commission, Salaries of Commissioners—Pension Act, c. 157, R.S. and amendments.....$ 54,999 96

COMMENTS

Annual salaries paid to the Canadian Pension Commissioners as at March 31, 1943, were as follows: H. F. McDonald, Chairman, $7,000; H. M. Barnes, $6,000; H. Bray, $6,000; H. A. Bridges, $6,000; F. F. Chute, $6,000; H. A. L. Conn, $6,000; O. F. B. Langelier, $6,000; J. K. Matheson, $6,000; C. B. Reilly, $6,000.

Vote 204	**Canadian Pension Commission—Administration Expenses....**	**489,823 00**
Vote 477	**(Supplementary Estimates)**	**36,444 00**
		526,267 00
	Expenditures	**469,732 28**
	Lapsed .....$	**56,534 72**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	400,075 00	392,075 00	369,623 95
B	Cost of Living Bonus	23,542 00	31,542 00	29,849 08
C	Telephones, Telegrams and Postage	8,000 00	11,000 00	10,884 34
D	Equipment	500 00	500 00	11 17
E	Sundries	5,000 00	4,000 00	2,525 62
F	Pensions, Retired Commissioners	3,550 00	3,550 00	3,550 00
G	Professional and Special Services	15,000 00	13,000 00	7,554 05
H	Investigations by Soldier Settlement	19,000 00	19,000 00	866 14
I	Rents	500 00	500 00	49 00
J	Materials and Supplies	6,000 00	10,000 00	8,594 22
K	Freight, Cartage and Express	100 00	100 00	8 93
L	Transportation and Travelling Expenses....	45,000 00	41,000 00	36,215 78
		$ 526,267 00	$ 526,267 00	$ 469,732 28

COMMENTS

A As of March 31, 1943, there were 214 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date or at date of separation (shown in brackets).

	Salary rate
Ainley, L. T.	$4,120 00
Bedingfield, A. (April 21)	2,520 00
Bradley, R. N.	3,540 00
Bridges, E. S.	4,080 00
Cooper, P. C.	2,400 00
Coulthard, H. H. G. (May 31)	3,540 00
Dexter, W. E.	4,020 00
Eyres, H. H.	4,080 00
Ferguson, J. G.	4,080 00
Flegg, R. F.	4,080 00
Gibson, M. J.	4,080 00
Gliddon, W. O.	4,620 00
Gordon, R. J.	4,120 00
Henderson, R. S.	4,080 00
Howlett, G. P.	4,620 00
Hurlburt, C. W.	4,120 00
Irving, J. A. (Aug. 31)	3,000 00
James, I. W.	3,540 00
Keillor, B. F.	4,120 00
Keillor, C. M.	4,920 00
Laing, J. W.	4,080 00
Levine, L. F.	4,080 00
Lawson, J.	2,700 00
MacDermott, W. B.	4,260 00
McGregor, I. B.	3,540 00
Minorgan, G. A.	4,080 00
Nichol, W. H.	3,120 00
Paterson, W.	2,400 00
Pratt, C. M.	4,120 00
Rowswell, A. C.	4,260 00
Seaton, W. B.	4,620 00
Sheffield, E.	4,080 00
Shields, J. D.	4,620 00
Simpson, B.	3,000 00
Sparks, H. S.	2,400 00
Thompson, A. E.	4,080 00
Toone, G. F.	3,720 00
Urie, G. N.	4,620 00
Walton, F. C. A.	4,120 00

C Charges for the three services are: telephones, $2,127.33; telegrams, $203.90; postage, $8,553.11.

F Pensions to C. W. Peck and Sir R. E. W. Turner.

G This allotment covers cost of medical examination e.g., doctors' fees, hospital observation, etc.

J The King's Printer account, $8,587.11.

L Travelling expenses in excess of $300 were paid to: F. Archambault, $804.62; H. M. Barnes, $1,154.66; H. Bray, $1,443.07; H. A. Bridges, $1,850.35; F. F. Chute, $808.17; P. M. Devine, $635.44; J. H. Firth, $1,169.99; G. H. Fowler, $1,116.98; F. R. Grant, $1,312.32; H. W. Heans, $403.51; E. M. Kearney, $378.72; O. F. B. Langelier, $702.14; H. E. Lewis, $453.26; J. K. Matheson, $1,497.20; P. A. Mondou, $421.78; C. B. Reilly, $1,002.64; H. J. Woolson, $848.15; W. R. Young, $1,386.16.

Included in the expenditures are payments to the Canadian National Railways, $5,779.66 and to the Canadian Pacific Railway Co., $5,780.55, mainly for transportation obtained through warrants.

Vote 205 War Veterans' Allowance Board		**174,072 00**
Expenditures		**145,160 55**
Lapsed		**$ 28,911 45**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	102,960 00	98,960 00	96,217 74
B	Cost of Living Bonus	4,762 00	5,762 00	5,644 21
C	Telephones, Telegrams and Postage	2,000 00	2,000 00	1,426 23
D	Equipment	1,500 00	1,500 00	944 01
E	Sundries	1,250 00	1,250 00	397 75
F	Professional and Special Services	4,000 00	4,000 00	1,290 00
G	Investigations by Soldier Settlement	45,000 00	45,000 00	24,796 75
H	Materials and Supplies	6,000 00	7,000 00	6,812 37
I	Freight, Cartage and Express	600 00	600 00	541 41
J	Transportation and Travelling Expenses	6,000 00	8,000 00	7,090 08
		$ 174,072 00	$ 174,072 00	$ 145,160 55

COMMENTS

A As of March 31, 1943, there were 46 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. T. Bond, $4,620; H. A. Bowie, $5,400; D. Carmichael, $6,000; J. R. Christian, $4,620; F. J. G. Garneau, $6,000 (military leave from Nov. 2); M. A. Lavoie, $4,080; A. C. March, $6,000; W. C. N. Marriott, $4,080; W. L. Mattice, $2,400; H. D. Pickworth, $2,640.

F This allotment covers the cost of medical examination of applicants, e.g., doctors' fees and hospital observation, etc.

G Where veterans reside in localities within easier reach of field supervisors of the Soldier Settlement of Canada than of departmental investigators, investigations are carried out by the Soldier Settlement of Canada. The rates charged are $12 for initial investigations and $6 for check-ups.

H Payments to the King's Printer for printing and stationery, $6,801.10.

J This allotment covers travelling expenses of departmental staffs and travel of applicants —accounts of $300 and over were paid as follows: P. D. Crosby, $327.31; H. Griffin, $434.99; D. G. Kerr, $654.95; J. A. Vaughan, $669.49.

Direct Payments to Veterans and Dependents

Vote 206	**European War Pensions**	**38,000,000 00**
	Expenditures	**37,977,612 74**
	Lapsed	**$ 22,387 26**

COMMENTS

These pensions are for the 1914-18 war. Pensions for the present war are paid from the War Appropriation. Pensions, gratuities, and grants awarded under the Pension Act in respect of:—

A	Disabled and deceased ex-members of the Canadian Expeditionary Force	37,833,101 38
B	Disabled and deceased ex-members of the British Forces (Supplementary Pensions)	57,231 73
C	Deceased ex-members of the Allied Forces	19,606 10
D	Disabled and deceased members of the Militia whose disabilities or death occurred after the War	52,909 25
E	New Zealand Pensions (Recoverable)	14,761 28
		$37,977,612 74

A On March 31, 1943, there were 94,174 active pension accounts, including 17,549 dependents' cases; this compares with 95,701 accounts, including 17,730 dependents' cases on March 31, 1942.

B Officers and dependents of deceased officers who served with the British Forces and were domiciled in Canada at the outbreak of war, receive payments supplementary to British pensions to bring the sum of the two pensions up to the Canadian scale. Two hundred and thirty such cases were in payment on March 31, 1943; forty-two South African pensions were also similarly supplemented.

C Dependents of members of the forces of His Majesty's Allies who died as a result of war and who were domiciled in Canada at the outbreak of war, receive supplementary pensions up to the Canadian scale. On March 31, 1943, such supplementary pensions in payment were Belgian 1, French 32, Italian 3.

D One hundred and thirty-three cases were in payment on March 31, 1943.

Vote 207	**War Veterans' Allowances**	**7,150,000 00**
	Expenditures	**6,820,158 83**
	Lapsed	**$ 329,841 17**

COMMENTS

On March 31, 1943, 24,666 allowances were in force as compared with 24,767 on March 31, 1942, a decrease of 101. Of the allowances in payment at the end of the year, 15,572 were to veterans over sixty years of age; 8,620 were granted the allowance on the grounds that their disabilities and economic handicaps are such that they are not likely to maintain themselves again, and 474 were to dependents of deceased veterans who are entitled to receive the allowance for a period of one year after the veteran dies.

This legislation is similar in character to the Old Age Pensions Act in so far as income is concerned. The maximum income, inclusive of veterans' allowances, that a single man may enjoy is $365 a year and for a married man this figure is $730. The maximum allowance issuable is $20 a month for single persons and $40 a month for married persons, except in cases of necessitous circumstances when a further amount of $5 a month for single persons and $10 a month for married persons may be granted. As of March 31, 1943, 4,110 supplementary payments were in issue of which 1,663 were in respect of married persons.

Vote 208	**Unemployment Assistance**	**350,000 00**
	Expenditures	**114,684 49**
	Lapsed	**$ 235,315 51**

COMMENTS

The basis of assistance is the augmentation of pension by an amount sufficient to equal the rate of municipal assistance to non-pensioned veterans and civilians.

1,205 pensioners received assistance during the year.

Vote 209	**Hospital and Other Allowances**	**550,000 00**
	Expenditures	**499,002 54**
	Lapsed	**$ 50,997 46**

COMMENTS

On March 31, 1943, 1,355 patients in hospitals were receiving allowances. The rates of allowances are authorized in the treatment regulations of the Department (P.C. 91, January 16, 1936). Commencing at $45 a month for single men, they increase according to rank and number of dependents of the ex-soldier. Pensions are suspended during periods of hospitalization.

The expenditure includes payments amounting to $13,350.88 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Services to Veterans and Dependents

Vote 210	**Care of Patients**	**3,475,397 00**
	Expenditures	**3,139,510 57**
	Lapsed	**$ 335,886 43**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	2,699,119 00	2,889,119 00	2,882,307 88
B	Cost of Living Bonus	228,778 00	353,778 00	346,130 50
C	Telephones, Telegrams and Postage	17,000 00	21,000 00	19,659 81
D	Equipment	100,000 00	160,000 00	143,083 60
E	Proportion of Operating Costs—Canadian National Institute for the Blind	5,000 00	8,000 00	7,996 10
F	Lands and Buildings	135,000 00	250,000 00	227,100 37
G	Sundries	110,000 00	195,000 00	194,959 25
H	Wages of Poppy Makers	20,000 00	35,000 00	33,856 49
I	Professional and Special Services	400,000 00	1,272,700 00	1,251,786 96
J	Rents	500 00	2,800 00	2,722 87
K	Materials and Supplies	1,000,000 00	1,600,000 00	1,530,672 08
L	Freight, Cartage and Express	30,000 00	35,000 00	29,752 54
M	Transportation and Travelling Expenses	30,000 00	42,000 00	39,951 41
		4,775,397 00	6,864,397 00	6,709,979 86
N	Less Recoveries for Services	1,300,000 00	3,389,000 00	3,570,469 29
		$3,475,397 00	$3,475,397 00	$3,139,510 57

COMMENTS

A M As of March 31, 1943, there were 2,454 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson, J. F. C.	$2,400 00	
Angrove, R. H.	4,620 00	
Anglin, G. C.	4,080 00	
Arthur, W. F. (Jan. 31)	3,240 00	
Audet, G.	4,080 00	
Austin, L. J. (Nov. 12)	2,700 00	
Aylesworth, F. A.	3,000 00	
Baillie, W.	4,080 00	
*Bain, T. D.	5,400 00	$ 301 36
Barraclough, W. W.	2,400 00	
Belcourt, L. E. (Feb. 13)	3,540 00	
Bell, C. A.	4,620 00	
Bell, C. H. C.	3,540 00	
Bell, F. C.	4,620 00	
Bernier, A.	2,400 00	447 30
Bier, L. B.	3,540 00	
Blake, D. R. (Sept. 2)	3,000 00	
Blakeney, W. J.	3,540 00	
Boccius, C. S.	3,000 00	
Boyd, H. H.	3,000 00	
Brannen, J. P. (May 31)	4,920 00	
Brault, G. R.	3,540 00	
Bright, H. J. (military leave Sept. 1)	3,000 00	
Brown, W. J.	3,000 00	
Buchanan, G. A.	3,540 00	
Burke, F. S.	5,220 00	
Bugg, W. F.	3,540 00	
Campbell, D. A.	2,400 00	
Campbell, D. M.	4,620 00	
Campbell, F. T.	3,000 00	
Campbell, J. A. M.	3,660 00	
Campbell, J. G.	2,400 00	
Carmichael, M. A.	4,260 00	
Carney, M. J.	2,400 00	
Carr-Harris, F. F.	3,000 00	
Carson, T. A. (Feb. 20)	5,220 00	
Carter, L. F.	2,400 00	
Carveth, R. W. J.	3,540 00	
Cathcart, J. P. S.	5,500 00	
Chisholm, C. A.	4,080 00	
Clark, S. D.	2,820 00	
Cole, C. E. C.	3,600 00	
Collins, H. A.	3,540 00	
Connors, R. V.	2,400 00	
Convery, E. B.	4,620 00	333 51
Cote, F. H.	2,400 00	
Courtice, J. T.	3,600 00	
Cram, E. J. (Oct. 31)	3,000 00	
Crassweller, H.	3,000 00	
Creighton, D. S.	4,120 00	
Creighton, W.	3,420 00	
Croll, A.	3,000 00	
Cromarty, R. P.	3,420 00	
Cross, W. D. S.	4,080 00	
Cuddihy, B.	3,000 00	
Currie, W. A.	2,400 00	
Dale, G. M.	4,620 00	
Davidson, I. H.	2,400 00	
Davidson, V. D.	3,300 00	
Davis, E. G.	2,400 00	
Desbrisay, H. A.	3,000 00	
Desjardins, A.	3,540 00	
Draeske, G. C.	3,000 00	
Duff, J. H.	3,540 00	
Dunn, W. F.	4,080 00	
Earle, F. E. (Nov. 11)	2,400 00	
Ecclestone, W. M.	4,080 00	
Elkerton, J.	3,540 00	
Ellis, F. J.	3,240 00	
Etsell, E. T.	2,400 00	
Evans, S. C.	3,000 00	
Fife, J. K.	3,600 00	
Findlay, D. G.	3,540 00	
Finlayson, D. R.	3,540 00	
Fisher, S. M.	2,700 00	
Fisher, T. W.	2,400 00	
Fizzell, M. H. W.	3,540 00	
Forrest, E. C. A.	2,640 00	
Forsyth, D. A.	3,540 00	
Foster, A.	2,400 00	
Galloway, R. J. M.	2,700 00	
Gardner, W. A.	2,400 00	
Gillis, H.	3,540 00	
Grauer, F. W.	3,540 00	
Gregoire, G.	2,400 00	
Grimshaw, C. M. I.	3,000 00	
Gunn, J. A.	3,000 00	
Halpern, D.	2,400 00	
Harris, F.	2,400 00	
Harris, L. C.	4,120 00	
Harvey, S.	2,400 00	
Hayes, E. M.	3,540 00	
Hayes, R. T.	3,000 00	
Hazlett, C.	2,820 00	
Hepburn, H. H.	2,400 00	
Hermann, J. D. (military leave June 4)	3,540 00	
Hicks, F. G.	3,120 00	
Holmes, C. U.	4,080 00	
Hopkins, B. H.	3,420 00	
Hutchison, K. O.	2,400 00	
Isseman, A. L.	3,000 00	
Jackes, H. L.	3,000 00	

	Salary rate	Travelling expenses
Jamieson, R. A.	3,600 00	
Johnson, H. H.	4,080 00	
Johnston, K. B.	2,400 00	
Johnston, S. R.	2,400 00	
Jones, J. H.	4,080 00	
Joubert, L. de G.	3,000 00	
Kemp, E. G.	3,540 00	
Kennedy, W. W.	3,000 00	
Kergin, L. W.	2,400 00	
Kovach, J. C. (Nov. 2)	3,000 00	
Lachance, M.	3,000 00	
Laidlaw, R. G.	3,540 00	349 83
Lalonde, W.	4,080 00	
Lamont, J. L.	3,540 00	
Lanthier, J. C.	4,080 00	
Latta, E. E.	4,080 00	
Leatherbarrow, A. T.	3,540 00	
Lemire, J. E. L.	3,540 00	
Leney, J. M.	3,540 00	
Little, O. J. S.	4,260 00	
Loignon, G.	3,000 00	
Macaulay, A. F.	5,500 00	328 93
MacKay, F. H.	3,000 00	
MacLeod, C.	4,620 00	
MacNeil, F. A.	2,700 00	
*MacQueen, D. G.	3,540 00	
Mallette, E.	4,080 00	
Malone, J. M. F.	2,400 00	
Mann, H. E.	2,400 00	
Martin, H. W.	2,400 00	
Martin, L. M.	2,700 00	
Mason, E. G.	2,700 00	
Mathers, A. T.	3,420 00	
Mayhood, F. H.	4,080 00	
McCallum, D. (Dec. 31)	4,080 00	
McCallum, J. S.	4,080 00	
McCann, H. J.	3,540 00	
McClelland, J. C.	2,400 00	
McCormick, A. M.	4,620 00	
McCormick, C. P.	3,540 00	
McEachern, J. M.	2,400 00	
McEwen, R. J. (Mar. 14)	2,400 00	
McInally, H. L.	3,540 00	
McIntosh, F. B.	3,540 00	
McIntosh, H. H. (Sept. 30)	2,400 00	
McIntyre, D. F.	2,400 00	
McKay, D. J.	4,080 00	
McKay, V. N.	3,000 00	
McKee, C. S.	2,400 00	
McKee, S. H. (Nov. 25)	3,000 00	
McKenzie, K. A.	3,000 00	
McLean, W. J.	4,440 00	
McMurray, G. J.	2,400 00	
McNeill, E.	3,540 00	
McQuitty, M.	4,080 00	
McRae, A. A. (Mar. 10)	3,540 00	
Mewburn, F. H. H.	2,400 00	
Miller, D. P.	2,400 00	
Miller, G. G.	3,000 00	
Miller, J. R. (Nov. 16, see also Vote 202)	7,000 00	
Miller, M.	3,540 00	
Mills, J. D.	4,620 00	
Moffatt, T. I.	2,400 00	
*Mulloy, J. K.	3,540 00	
Neilson, H. K.	3,000 00	
Nettleton, J. M.	4,620 00	
Nicholson, J. R. W.	4,080 00	
Nicholson, W. F. (June 3)	2,400 00	
Norwich, A. C.	5,220 00	
O'Connor, F. X.	2,400 00	
O'Sullivan, P. M.	3,540 00	
Ouimet, A.	3,540 00	
Overholt, F.	4,620 00	
Parsons, G. V.	3,000 00	
Patch, F. S.	2,400 00	
Patchett, R. J.	3,000 00	
Patenaude, E.	3,540 00	
Pedley, W. H.	4,080 00	
Peever, M. G.	3,330 00	
Pentecost, R.	3,600 00	
Perreault, W. J.	3,000 00	
Peters, C. A.	2,700 00	
Peterson, C. P.	3,540 00	
Petrie, C. B. (July 31)	2,400 00	
Plouffe, L. L.	3,900 00	
Powell, H. C.	2,400 00	
Quint, W. S.	2,400 00	
Rankine, J.	4,080 00	
Rice, C. R.	2,400 00	
Rider, R. C. (military leave Aug. 30)	3,000 00	
Risdon, E. F.	2,400 00	
Ritchie, J. B. (Jan. 11)	3,000 00	
Robertson, D. E.	2,400 00	
Robinson, S. S.	2,400 00	
Rogers, K. F.	3,540 00	
Rogers, S. O.	4,200 00	
Ross, C. H.	2,760 00	
Rush, R. D.	3,540 00	
Savoie, A. M.	4,080 00	
Schecter, N.	2,400 00	
Schinbein, A. B.	3,420 00	
Scott, D. L.	2,400 00	
Scott, S. M.	4,080 00	
Scott, W.	2,400 00	
Shapley, J. M. (military leave Sept. 6)	3,000 00	
Shaver, F. W.	2,400 00	
Shaver, M. R.	3,540 00	

	Salary rate	Travelling expenses
Shenstone, N. S.	2,400 00	
Shillington, R. N. W.	4,080 00	
Shore, A. E.	2,400 00	
Simpson, C. C.	3,540 00	
Sloan, M. W. M. (June 12)	3,000 00	
Smith, F.	2,520 00	
Smith, G. L.	3,540 00	
Smith, E. J. (Feb. 28)	3,000 00	
Starr, D. E.	3,000 00	
Stephens, R. W.	3,540 00	
Stevenson, H.	2,640 00	
Stewart, J. M.	4,080 00	
Stoddart, R. H.	2,400 00	
*Sully, N. C.	4,080 00	
Sutherland, C. G.	3,000 00	
Sutherland, J. W.	4,080 00	
Taylor, A. R.	4,620 00	
Taylor, C. A.	4,500 00	
Thomas, R. A.	4,260 00	
Thompson, R. D. (military leave June 24)	3,240 00	
Trempe, F.	2,400 00	
Turnbull, A.	4,080 00	
Turnbull, W. L.	3,540 00	
*Valens, W. L.	3,540 00	
Vrooman, C. H.	3,000 00	
Waddell, J. T.	2,400 00	
Walsh, S. Y.	2,400 00	
Ward, C. S.	2,400 00	
Wheeler, D.	3,420 00	
Whyte, G. W.	3,720 00	
Wilkie, A. L.	3,000 00	
Williamson, H. J.	4,620 00	
Wilson, D. D.	4,620 00	
Wilson, R.	3,000 00	
Winter, B.	3,000 00	
Wismer, H. S.	3,000 00	
Wright, W. W.	3,000 00	
Yeates, A. M.	4,080 00	
Young, C. A.	3,000 00	
Young, G. F.	3,540 00	
Young, F. A.	3,000 00	

*These employees received war duties supplements (see list).

M The following employees, whose salary rates were under $2,400 on that date or whose salaries are listed elsewhere, received travelling expenses in excess of $300: R. Benoit, $432.85; P. Cartier, $437.45; H. G. Joyce, $313.40.

Five employees were receiving annual war duties supplements on March 31, as follows: T. D. Bain, $1,600; D. G. MacQueen, $540; J. K. Mulloy, $1,080; N. C. Sully, $180; W. L. Valens, $540. H. J. Williamson received a living allowance of $300.

C Charges for the three services are: telephones, $13,627.85; telegrams, $2,009.62; postage, $4,022.34.

D Payments of $5,000 or over were made as follows: Canadian Rogers Sheet Metal and Roofing Ltd., $5,696.43; Fisher Burpe Ltd., $6,108.80; J. F. Hartz Co. Ltd., $6,034.77.

E Contributions to the Canadian National Institute for the Blind for services rendered to blind pensioners. This is in addition to the grant of $18,000 shown under Vote 234.

F Building supplies, etc., used for maintenance and repairs to hospital buildings. Payments of $5,000 or over were made as follows: J. B. D'Aoust, $8,750.35; T. Eaton Co. Ltd., $7,845.26; Edouard Leger, $20,160.55; Redfern Construction Co. Ltd., $8,329.78.

G Classification of this expenditure is as follows: light and power, $64,264.50; water rates, $28,685.42; laundry, $76,709.27; purchase of poppies, $5,026.69; pay of guards, $11,634.31; miscellaneous, $8,639.06. Payments of $5,000 or over were made to: Alberta Laundry Ltd., Calgary, $7,000.75; B. C. Electric Railway Co., Ltd., $9,206.96; Canadian Corps of Commissionaries, $11,634.31; Hydro Electric Power Commission, London, $7,087.62; Modern Laundry Dye Works Ltd., Winnipeg, $8,073.70; Municipality of Ste. Anne de Bellevue, $28,409.33; Nelson's Laundry Ltd., Vancouver, $17,069.18; New Ungars Laundry Ltd., Halifax, $12,219.93; Nova Scotia Light, Heat and Power Co., Ltd., $7,244.45; Parisien Laundry Co. of Toronto Ltd., $21,491.53; Public Utilities Commission, London, $5,328.70; Red Cross Workshops, Victoria (poppies), $5,026.69; Toronto Hydro Electric System, $6,929.85.

I This allotment is for the purpose of providing treatment for patients in other than departmental hospitals and clinics, and by other than officials of the Department.

Following is a classification of the expenditures:—

(*a*) Accounts Receivable (Recoverable)	*680,096 05
(*b*) Dental Services	35,323 46
(*c*) Medical Services	61,305 18
(*d*) Hospital Maintenance	343,903 02
(*e*) Special Hospital Charges	7,821 12
(*f*) Nursing Services	41,310 41
(*g*) X-ray Services	9,265 81
(*h*) Funerals and Grave Markers	72,761 91
	$1,251,786 96

*Offsetting credits are included under N.

Payments of $5,000 or over were made as follows: Alexandra Hospital, Montreal, $16,118.20; Brandon General Hospital, $23,645; Brant Sanatorium, Brantford, $10,059; Canadian Industrial Alcohol Co., $5,777.68; Canadian Kodak Sales, Ltd., $22,010.90; Central Alberta Sanatorium, Calgary, $18,813.80; Enfant-Jesus Hospital, Quebec, $5,982.25; Gooderham, Worts, Ltd., Toronto, $10,370.66; Hamilton Health Association, $20,466; Hopital Notre Dame, Montreal, $21,563.45; Hotel Dieu Hospital of Arthabaska, $5,437.98; Jeffrey Hales Hospital, Quebec, $5,003.50; Kingston General Hospital, $16,690; London Health Association, $18,690; McIntosh Granite Co., Ltd., $6,524.49; Montreal General Hospital, $5,947; Montreal Neurological Institute, $6,413.94; Municipal Hospitals, Winnipeg, $12,398.74; Nova Scotia Hospital, Dartmouth, $21,676.62; Nova Scotia Sanatorium, Kentville, $23,662; Ottawa Civic Hospital, $53,599.74; Province of Manitoba, $17,728.72; Provincial Mental Hospital, Essondale, $37,650.50; Ponoka Provincial Mental Hospital, $12,812.50; Provincial Sanatorium, Charlottetown, $6,263.12; Regina General Hospital, $21,234.85; Public Works Department, Province of Saskatchewan, $14,777.60; Riverdale Isolation Hospital, Toronto, $27,686.30; Royal Jubilee Hospital, Victoria, $7,848.45; Royal Victoria Hospital, Montreal, $34,889.35; St. Boniface Sanatorium, St. Vital, Manitoba, $9,616.75; St. Jean Hospital, St. Jean, Quebec, $5,530.50; Saint John General Hospital, $8,171.70; Saint John Tuberculosis Hospital, $16,106; St. Joseph's Hospital, Victoria, $11,600.54; St. Paul's Hospital, Saskatoon, $6,550; Saskatchewan Anti-Tuberculosis League, Regina, $22,298.30; Saskatoon City Hospital, $13,191.48; Society of the Love of Jesus, Vancouver, $7,412.98; Treasurer of the United States, $31,496.60; University of Alberta Hospital, Edmonton, $62,887.02; Welfare Revenue Trust Account, Vancouver, $14,473.90; Winnipeg General Hospital, $17,232.

Payments of $1,000 or over covering medical and dental fees were made as follows: Allen and Rollaston, Ltd., Montreal, $6,354.96; G. P. Armstrong, Portage la Prairie, $1,829.22; R. R. Benoit, Montreal, $1,810; F. E. Boudreau, Moncton, $1,845; N. W. Bragg, Brantford, $1,108; Calgary Clinical Laboratory, $1,988.50; J. E. Campbell, Vancouver, $2,465.17; W. V. Cone, Montreal, $2,730; Dauphin Medical Clinic, $2,157; J. K. M. Dickie, Ottawa, $3,376; R. E. Dicks, Dauphin, $1,072.50; L. Elliott, St. Thomas, $1,141.50; L. A. Goodridge, Moncton, $1,031; C. E. Hill, Lansing, $1,482.63; R. L. Hutton, Brantford, $1,071.95; J. P. Lantz, Charlottetown, $1,589.50; T. M. Leask, Moose Jaw, $1,272; W. T. Lockhart, Vancouver, $1,978.54; J. R. S. Lough, Vancouver, $4,256.01; L. Maillaux, Montreal, $1,770.50; T. F. Malcolm, Dauphin, $1,897.87; J. E. McGillvary, Weyburn, $1,295; McGregor Clinic, Hamilton, $1,123.50; H. H. Mewburn, Edmonton, $1,303; R. Michaud, Moose Jaw, $2,026.25; A. G. Morris, London, $1,101.25; H. Orr, Edmonton, $1,136; G. Phaneau, St. Johns, $1,057.50; A. H. Pirie, Baie d'Urfe, $1,670; C. A. Publow, Picton, Ontario, $1,230; S. M. Rose, Lethbridge, $2,166.50; G. E. Tanner, Midland, $1,058.25; J. J. Trudel, Winnipeg, $1,710.43; L. Vereault, Mont Joli, $1,634; D. Woodcock, Lethbridge, $1,042.50; H. M. Young, Iroquois Falls, $1,164.50.

K This allotment is for the purpose of providing food, hospital supplies, etc., for use in departmental hospitals and clinics. A classification of the expenditure follows:—

(*a*) Food	733,734 19
(*b*) Fuel	152,687 72
(*c*) Medical and Surgical Supplies and Equipment	409,153 40
(*d*) X-Ray Supplies and Equipment	98,529 74
(*e*) Orthopaedic Supplies	51,989 73
(*f*) Poppy Supplies	23,756 26
(*g*) Miscellaneous	60,821 04
	$1,530,672 08

Payments of $5,000 or over were made as follows:—

Food.—J. Adamson, Vancouver, $6,338.55; Burns Co. Ltd., Calgary, $12,457.65; J. F. Calderone, Toronto, $11,129.71; Canada Packers Ltd., $42,088.76; Canadian Canners Ltd., $39,474.96; Coleman Packing Co., Ltd., London, $14,039.01; R. B. Colwell Ltd., Halifax, $7,048.62; Co-operative Milk Co., Calgary, $5,417.34; Dealers Dairy Ltd., Saint John, $6,976.35; Elliott Marr Co., Ltd., London, $15,281.58; Everist Brothers Ltd., Toronto, $7,940.65; Farley Wholesale Produce, London, $5,241.43; S. Godin, Montreal, $5,439.15; Harbour Produce Co., Montreal, $7,725.45; Highland Dairy Ltd., Toronto, $27,022.57; J. R. Larocque, Montreal, $12,336.98; London City Dairies, $17,763.82; Luxura Tea Co., Toronto, $11,642.15; C. A. Mann Co., London, $11,057.42; Maple Grove Dairy, London, $5,934.71; Maple Leaf Dairy Ltd., Halifax, $5,283.82; Marshalls Co., Ltd., Toronto, $6,192.29; McMillans Ltd., Vancouver, $7,319.68; Modern Dairies Ltd., Winnipeg, $10,997.01; National Grocers Co., Ltd., $22,086.41; O'Connor's Fish Co., Ltd., Montreal, $5,055.95; Oxford Dairy Ltd., Halifax, $5,884.79; Pacific Meat Co., Ltd., Vancouver, $12,914.91; Point Claire Farm, $24,629.53; Porter and Black, Toronto, $10,782.58; Richmond Milk Producers Ltd., Vancouver, $8,696.51; Cliff Robinson Sons, London, $13,969; Silversteins, London, $5,708.17; Silverwood Dairies Ltd., $15,932.64; Swift Canadian Co., Ltd., $28,720.94; United Farmers Co-operative Co., $5,090.96; Whyte Packing Co., $30,808.08; John H. Wickson, Toronto, $28,646.28; Wilsil Co., Ltd., Montreal, $27,675.52; Wonder Bakeries Ltd., Toronto, $6,872.31.

Fuel.—Armdale Coal Co., Halifax, $15,442.41; Canadian Import Co., Ltd., Montreal, $53,840.58; Dominion Coal Co., Ltd., Toronto, $30,608.05; Eastern Coal Co., Ltd., Saint John, $5,097.08; Evans, Coleman and Evans Ltd., Vancouver, $12,178.68; Harbour Coal Co., Ltd., Toronto, $22,722.76; Thomas Jackson Sons Ltd., Winnipeg, $9,287.62.

Medical and Surgical Supplies and Equipment.—Bauer and Black Ltd., $6,401.62; Connaught Laboratories, $10,167.21; Dominion Glass Co., $6,117; Ferranti Electric Co., Ltd., $7,996.55; J. F. Hartz Co., Ltd., $5,196.46; Ingram and Bell Ltd., $10,500.13; Johnson and Johnson Ltd., $36,018.25; Mallinckrodt Chemical Works, $8,993.67; Merck Co., Ltd., $5,632.47; Parke Davis & Co., $5,046.32; Poole Co., $6,664.22; Synthetic Drug Co., Ltd., $5,289.55; Winthrope Chemical Co. Inc., $7,338.32.

X-Ray Supplies.—Canadian Kodak Sales Ltd., $93,593.11.

Orthopaedic Supplies.—Wm. Hood (stump sox), $9,644.17.

Miscellaneous.—King's Printer account, $17,165.29.

L Includes payments to the Canadian National Railways, $16,031.10; Canadian Pacific Railway, $6,703.58.

M This comprises transportation and travelling of patients and escorts, $18,959.73; staff, $16,857.73; ambulance and taxi hire, $3,975.44; transportation of the blind, $158.51.

N The credit of $3,570,469.29 represents revenue received from the following sources: recoveries from war appropriation for treatment services, C.A.S.F. and R.C.M.P., $2,008,-661.37; recoveries of treatment services to sick mariners, class 4, treatment cases C.E.F., etc., $104,631.13; poppy sales, $79,569.05; meals sold, $15,214.93; air training plan, $1,032,391.75; Government of Great Britain, $33,942.34; Governments of British Dominions, U.S.A. and other Allied Nations, $49,390.17; Canadian Government Departments, $238,638.66; miscellaneous, $8,029.89.

Vote 211	**Veterans' Bureau**	**176,894 00**
	Expenditures	**169,862 04**
	Lapsed	**$ 7,031 96**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	160,315 00	156,815 00	152,510 48
B	Cost of Living Bonus	9,729 00	13,229 00	12,608 99
C	Telephones, Telegrams and Postage	2,500 00	2,500 00	1,913 23
D	Equipment	100 00	100 00	13 50
E	Sundries	500 00	500 00	207 94
F	Professional and Special Services	500 00	500 00	
G	Materials and Supplies	50 00	50 00	2 15
H	Freight, Cartage and Express	200 00	200 00	84 66
I	Transportation and Travelling Expenses	3,000 00	3,000 00	2,521 09
		$ 176,894 00	$ 176,894 00	$ 169,862 04

COMMENTS

A As of March 31, 1943, there were 97 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): H. Aird, $2,400; F. L. Barrow, $3,720; E. C. Bridges, $3,120; B. E. Courtney, $2,400; S. Cuddy, $3,360; W. Drinnan, $3,720; R. Dupuis, $3,000; H. R. Dale Harris, $3,720; W. R. Henry, $2,400; J. A. MacIsaac, $3,720; L. A. Masterman, $3,000; R. H. Neil, $3,000; J. L. Pouliot, $3,120; B. W. Russell, $3,840; M. A. Searle, $3,120; G. H. Sedger, $2,400; C. Y. Steele, $3,000 (Dec. 31, see also Vote 203); S. Stephens, $2,400 (June 1, 1942, on loan to National Defence, Army); A. Wakelyn, $2,400; E. V. Wilson, $3,600.

Two employees were receiving annual war duties supplements on March 31, as follows: F. L. Barrow, $360; L. A. Masterman, $120.

I Travelling expenses in excess of $300 were paid as follows: J. R. Dupuis, $512.98; P. R. Potter, $378.52.

Vote 212	**Veterans' Welfare Division**	**147,884 00**
Vote 479	**(Supplementary Estimates)**	**24,427 00**
		172,311 00
	Expenditures	**149,157 13**
	Lapsed	**$ 23,153 87**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	111,285 00	108,785 00	105,219 74
B	Cost of Living Bonus	5,026 00	7,526 00	7,001 14
C	Telephones, Telegrams and Postage	6,000 00	6,000 00	3,989 82
D	Equipment	8,000 00	5,000 00	23 25
E	Sundries	4,000 00	4,000 00	1,051 61
F	Professional and Special Services	10,000 00	10,000 00	6,208 39
G	Special Placement Services	5,500 00	5,500 00	3,235 60
H	Materials and Supplies	10,000 00	10,000 00	8,723 01
I	Freight, Cartage and Express	500 00	500 00	170 83
J	Transportation and Travelling Expenses	12,000 00	15,000 00	13,533 74
		$ 172,311 00	$ 172,311 00	$ 149,157 13

COMMENTS

A As of March 31, 1943, there were 67 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. H. Barnett, $2,640; H. M. Bell, $3,600; J. A. Bourgeault, $3,000; A. W. Crawford, $5,100 (Dec. 31, see also Vote 478); B. Dawson, $3,600; L. H. Desjardins, $3,600; O. C. Elliott, $3,600; L. Ferland, $2,640; J. T. E. Gagnon, $3,600 (May 12); R. G. Goldston, $2,640; T. F. Hamilton, $2,640; E. E. Kidd, $3,000; L. H. MacKenzie, $2,640; J. T. MacPherson, $2,640; A. McFarlane, $2,640; W. McKenzie, $2,640; W. R. McLaren, $2,640; H. Parry, $3,000; J. A. Paul, $2,760; G. L. Rosser, $2,760; W. G. Rumball, $3,000; W. C. Tyrrell, $2,760; A. M. Wright, $4,920.

F This allotment covers the cost of medical examinations and advisory fees to consultants.

G Includes payments to the "War Amputations of Canada" covering reimbursement for payments to R. R. Hodgson, Placement Officer, for salary and living allowance, $2,499.99 and travelling expenses, $735.61.

H Payments to the King's Printer for printing and stationery, $8,584.11.

J Travelling expenses in excess of $300 were paid as follows: E. S. Doughty, $475.93; L. Ferland, $1,056.71; T. F. Hamilton, $408.10; L. H. MacKenzie, $317.33; G. M. Weir, $925.18; W. S. Woods, $510.24.

Vote 478 Rehabilitation Division		**23,888 00**
Expenditures		**6,646 00**
Lapsed		**$ 17,242 00**

	Estimates details	Allotments authorized	Expenditures
A Salaries	23,340 00	23,340 00	6,451 00
B Cost of Living Bonus	548 00	548 00	195 00
	$ 23,888 00	$ 23,888 00	$ 6,646 00

COMMENTS

A As of March 31, 1943, there were 3 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. W. Crawford, $5,100 (see also Vote 212); W. A. Greene, $3,480 (March 24); W. Holdsworth, $3,480; W. H. Jamieson, $4,800.

Vote 213—Employers' Liability Compensation	**50,000 00**
Expenditures	**49,928 89**
Lapsed	**$ 71 11**

COMMENTS

Under this scheme of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans, the costs arising from industrial accidents are borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

This expenditure covers 537 claims and payments were made as follows: Nova Scotia, $5,303.85; Quebec, $723.90; Ontario, $21,032.55; Manitoba, $4,254.51; Saskatchewan, $758.89; Alberta, $4,393.58; British Columbia, $9,620.42; Canadian National Railways, $3,412.43; Canadian Pacific Railway, $428.76.

Vote 214	**Grant to Last Post Fund**	**85,000 00**
	Expenditures	**50,049 66**
	Lapsed	**$ 34,950 34**

COMMENTS

The Last Post Fund, with Dominion Headquarters in Montreal, is a patriotic society to provide for the burial of honourably discharged ex-service men who were in destitute circumstances at the time of their decease. Payment is not made of the grant as such, but the Society is recouped from this vote for burial expenditures, plus administration charges, less contributions from municipalities for the cost that would otherwise have been incurred in the burial of these men as indigents.

Vote 215	**Grant to Canadian Legion**	**9,000 00**
	Expenditures	**$ 9,000 00**

COMMENTS

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion, with a maximum contribution of $9,000 in the fiscal year.

The expenditures for the year, certified by a firm of chartered accountants, amounted to $27,217.47.

HEALTH BRANCH

Vote 216	**Health Branch Administration**	**54,387 00**
Vote 480	**(Supplementary Estimates)**	**12,398 00**
		66,785 00
	Expenditures	**53,448 33**
	Lapsed	**$ 13,336 67**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	44,760 00	42,460 00	34,701 16
B	Cost of Living Bonus	2,225 00	3,225 00	3,082 19
C	Advertising and Publicity	10,000 00	10,000 00	6,432 27
D	Telephones, Telegrams and Postage	200 00	200 00	50 84
E	Equipment	500 00	500 00	18 88
F	Sundries	600 00	600 00	89
G	Professional and Special Services		1,300 00	1,274 49
H	Materials and Supplies	2,000 00	2,000 00	1,806 04
I	Freight, Cartage and Express	500 00	500 00	461 50
J	Transportation and Travelling Expenses	6,000 00	6,000 00	5,620 07
		$ 66,785 00	$ 66,785 00	$ 53,448 33

COMMENTS

A As of March 31, 1943, there were 23 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: E. B. Davies, $2,400; J. P. Day, $4,200 (Aug. 31); J. J. Heagerty, $5,940; E. E. Reilly, $4,200 (Sept. 25).

C Includes $2,464.54 for publication of departmental booklets, by the Department of Public Printing and Stationery and $2,237.73 by the Canadian Advertising Agency.

H Includes payment to the King's Printer for printing and stationery, $1,527.19.

J Travelling expenses of over $300 were paid to F. S. Burke, $488.32.

Vote 217 Food and Drugs		**185,752 00**
Expenditures		**168,232 02**
Lapsed		**$ 17,519 98**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	148,980 00	146,480 00	144,264 79
B	Cost of Living Bonus	5,772 00	8,272 00	7,836 25
C	Telephones, Telegrams and Postage	2,500 00	2,500 00	2,398 75
D	Equipment	2,500 00	3,300 00	724 91
E	Sundries	3,000 00	2,200 00	1,492 70
F	Professional and Special Services	1,500 00	1,500 00	682 95
G	Materials and Supplies	6,000 00	6,000 00	4,183 67
H	Freight, Cartage and Express	500 00	500 00	401 06
I	Transportation and Travelling Expenses	15,000 00	15,000 00	6,246 94
		$ 185,752 00	$ 185,752 00	$ 168,232 02

COMMENTS

This vote provides for the administration of the Food and Drugs Act, designed for the protection of the purchasing consumer by preventing or prohibiting adulteration and misrepresentation in the sale of foods and drugs. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

A As of March 31, 1943, there were 72 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: F. E. Artlett, $3,180; J. F. Blanchard, $2,700; F. C. Collier, $3,300; A. P. Couture, $3,660; A. L. Davidson, $3,180; W. A. Davidson, $3,660; J. Dick, $3,300; H. R. L. Hart, $2,940; W. H. Hill, $3,660; P. E. Jean, $2,700; L. E. Johnson, $2,700; H. M. Lancaster, $5,220; H. O. Tomlinson, $2,700; J. G. A. Valin, $4,620; H. A. Watson, $3,300; R. D. Whitmore, $4,140; E. F. Whyte, $2,700.

E Includes purchase of samples, $2,476.41.

G Includes payment to the King's Printer for printing and stationery, $3,801.95.

I Travelling expenses of $300 or over were paid as follows: C. E. Abrams, $865.77; A. W. Cooke, $747.92; J. Cullen, $787.26; J. E. Dixon, $423.72; H. G. Hibbs, $528.12; J. L. Hollinshead, $759.62; A. S. Horswill, $736.04; T. A. Kirby, $1,024.64; T. L. Leckie, $383.96; J. D. MacDonald, $649.74; J. A. Martin, $680.33; W. R. Moon, $320.57; J. St. Onge, $522.86; T. Stewart, $516.85; E. B. Thurlow, $580.05; W. E. Wilson, $311.06

Vote 218 Opium and Narcotic Drugs		**62,602 00**
Expenditures		**56,832 69**
Lapsed		**$ 5,769 31**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	33,480 00	32,730 00	30,358 49
B	Cost of Living Bonus	1,972 00	2,722 00	2,568 81
C	Telephones, Telegrams and Postage	300 00	300 00	161 74
D	Equipment	100 00	100 00	53 89
E	Sundries	100 00	100 00	11 82
F	Professional and Special Services	20,000 00	22,000 00	21,757 67
G	Materials and Supplies	1,050 00	1,050 00	926 31
H	Transportation and Travelling Expenses	5,600 00	3,600 00	993 96
		$ 62,602 00	$ 62,602 00	$ 56,832 69

COMMENTS

This vote provides for the administration of the Opium and Narcotic Drugs Act respecting the control of legal and illegal sale of narcotics in Canada.

A As of March 31, 1943, there were 22 employees paid from this vote. The following were receiving salaries of $2,400 or over on that date: R. C. Hammond, $3,000; K. C. Hossick, $3,720; P. E. Lumley, $3,000; C. H. L. Sharman, $4,500.

F This allotment covers legal services in connection with prosecutions under this Act; payments exceeding $1,000 were made to Dougald Donaghy, Vancouver, $2,707.91; J. C. M. German, Toronto, $3,146.01; W. E. Kelly, Windsor, $1,293; N. L. Mathews, Toronto, $1,502.19; A. Rousseau, Sherbrooke, $1,368.40; A. M. Shinbane, Winnipeg, $4,936.64; G. S. Wismer, Vancouver, $1,207.45.

H Travelling expenses over $300 were paid to C. H. L. Sharman, $926.71.

Vote 219	**Proprietary or Patent Medicines**	**16,250 00**
	Expenditures	**15,538 69**
	Lapsed	**$ 711 31**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	12,600 00	12,350 00	12,212 53
B	Cost of Living Bonus	865 00	1,115 00	1,100 93
C	Sundries	100 00	100 00	3 69
D	Professional and Special Services	2,000 00	2,000 00	2,000 00
E	Materials and Supplies	485 00	485 00	221 54
F	Transportation and Travelling Expenses...	200 00	200 00	
		$ 16,250 00	$ 16,250 00	$ 15,538 69

COMMENTS

This vote was provided for the administration of "The Proprietary or Patent Medicine Act" which requires that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

A As of March 31, 1943, there were 7 employees paid from this vote. The following was receiving a salary of $2,400 or over on that date: L. P. Teevens, $4,080.

Vote 220	**Quarantine and Leprosy**	**152,064 00**
	Expenditures	**147,799 61**
	Lapsed	**$ 4,264 39**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	111,730 00	113,940 00	113,932 47
B	Cost of Living Bonus	5,834 00	7,444 00	7,440 52
C	Telephones, Telegrams and Postage	2,500 00	1,500 00	1,314 90
D	Equipment	7,500 00	7,500 00	6,521 49
E	Lands and Buildings		300 00	287 25
F	Sundries	2,500 00	2,500 00	2,419 94
G	Professional and Special Services	2,000 00	500 00	449 50
H	Materials and Supplies	15,000 00	16,500 00	13,811 83
I	Freight, Cartage and Express	1,000 00	300 00	204 61
J	Transportation and Travelling Expenses	4,000 00	1,580 00	1,417 10
		$ 152,064 00	$ 152,064 00	$ 147,799 61

COMMENTS

This vote was provided for (*a*) administration of the Qarantine Act designed and operated for the purpose of preventing the entry of infectious diseases into Canada (quarantine stations are operated at the principal Canadian ports) and (*b*) administration of the Leprosy Act under which hospitals for treatment of lepers are operated at Tracadie, N.B., and at Bentinck Island, B.C.

A As of March 31, 1943, there were 58 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): C. P. Brown, $5,220; C. Cartwright, $4,080; J. D. Chretien, $4,080; G. F. Elliott, $3,540 (military leave April 24); P. E. Fiset, $3,240; J. Gale, $2,400; R. B. Jenkins, $4,620 (allowance, house, fuel and light valued at $600 per annum); H. G. Joyce, $3,540; G. E. Maddison, $3,540; J. H. Nesbitt, $3,540 (Jan. 31); J. B. Peloquin, $3,480; A. Robichaud, $2,800; Rev. Mother Savoie, $3,000; G. L. Sparks, $3,540.

Vote 221 Laboratory of Hygiene **129,420 00**
Expenditures **123,630 11**

Lapsed ..... **$ 5,789 89**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	86,690 00	82,590 00	80,355 03
B	Cost of Living Bonus	4,730 00	7,230 00	6,489 62
C	Equipment	5,000 00	4,000 00	3,535 01
D	Sundries	8,500 00	7,600 00	7,544 00
E	Materials and Supplies	16,000 00	20,000 00	19,313 43
F	Freight, Cartage and Express	2,500 00	1,500 00	1,225 10
G	Transportation and Travelling Expenses	6,000 00	6,500 00	5,167 92
		$ 129,420 00	$ 129,420 00	$ 123,630 11

COMMENTS

This vote was provided for the maintenance of laboratory at Ottawa relating to the operation of Part 2 of the Food and Drugs Act concerning the manufacture and sale of biological products such as vaccines, serums and also of potent drugs; bacteriological examination of foods, etc.; and the maintenance of a virological laboratory at Kamloops, B.C.

A As of March 31, 1943, there were 47 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): M. G. Allmark, $3,240; E. T. Bynoe, $3,240; G. D. W. Cameron, $6,000; W. A. Crandall, $2,520; J. Gibbard, $4,260; R. J. Gibbons, $4,620; L. G. H. Herman, $2,520 (on military leave Sept. 15) F. A. Humphreys, $3,240; C. A. Morrell, $4,440; L. I. Pugsley, $3,240.

D Includes analysis fees as follows: MacDonald College, McGill University, Montreal, $4,000; University of Toronto, $2,000.

G Travelling expenses of $300 or over were paid to: G. D. W. Cameron, $1,272.44; A. G. Campbell, $448.65; J. Gibbard, $712.56; R. J. Gibbons, $895.44; F. A. Humphreys, $900.75.

Vote 222 Immigration Medical Inspection **81,495 00**
Expenditures **76,395 54**

Lapsed ..... **$ 5,099 46**

	Estimates details	Allotments authorized	Expenditures
A Salaries	81,030 00	86,230 00	84,772 29
B Cost of Living Bonus	4,465 00	8,265 00	7,849 37
C Telephones, Telegrams and Postage	1,000 00	1,000 00	654 18
D Equipment	8,000 00	11,000 00	9,659 24
E Sundries	4,000 00	1,700 00	1,653 33
F Professional and Special Services	500 00	500 00	38 76
G Rents	5,000 00	4,000 00	3,446 96
H Materials and Supplies	21,000 00	15,000 00	14,609 05
I Freight, Cartage and Express	500 00	500 00	215 66
J Transportation and Travelling Expenses...	4,000 00	1,300 00	756 95
	129,495 00	129,495 00	123,655 79
K Less Recoveries for Treatment of Defence Forces in Immigration Hospitals	48,000 00	48,000 00	47,260 25
	$ 81,495 00	$ 81,495 00	$ 76,395 54

COMMENTS

A As of March 31, 1943, there were 93 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): A. Cantin, $3,540; J. L. Cock, $4,080; J. M. Couillard, $4,680; W. Egan, $4,080, living allowance, $250; H. B. Jeffs, $4,620, living allowance, $300; H. Laurin, $4,620; H. D. Reid, $4,620.

G This expenditure covers rent of office accommodation in London, England.

Vote 223 Child and Maternal Hygiene **48,225 00**
Expenditures **40,785 02**

Lapsed ..... **$ 7,439 98**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	11,940 00	10,560 00	10,560 00
B	Cost of Living Bonus	285 00	285 00	195 00
C	Advertising and Publicity	30,000 00	29,000 00	26,110 06
D	Sundries	2,000 00	5,180 00	916 00
E	Professional and Special Services	1,000 00		
F	Freight, Cartage and Express	1,000 00	1,000 00	947 25
G	Transportation and Travelling Expenses	2,000 00	2,200 00	2,056 71
		$ 48,225 00	$ 48,225 00	$ 40,785 02

COMMENTS

A As of March 31, 1943, there were 3 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: E. Couture, $5,220; M. Johnson, $3,720.

C Covers the cost of publication of booklet "The Canadian Mother and Child."

G Travelling expenses of $300 or over were paid to: E. Chasse, $985.89; E. Couture, $1,076.72.

Vote 224 Public Health Engineering **36,269 00**
Expenditures **29,013 74**

Lapsed ..... **$ 7,255 26**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	23,340 00	23,340 00	22,822 98
B	Cost of Living Bonus	629 00	729 00	681 37
C	Telephones, Telegrams and Postage	800 00	900 00	880 72
D	Equipment	500 00	500 00	407 07
E	Sundries	2,000 00	1,800 00	793 57
F	Materials and Supplies	1,000 00	1,000 00	941 63
G	Transportation and Travelling Expenses	8,000 00	8,000 00	2,486 40
		$ 36,269 00	$ 36,269 00	$ 29,013 74

COMMENTS

This vote was provided for the supervision, as regards the public health, of railways, boats and ships and all other methods of transportation; the supervision of federal public buildings relative to health of Government employees; the administration of Public Works Health Act and the making of sanitary surveys of shellfish areas. The activities of this branch chiefly concern the assurance of safe water and ice supplies, the disposal of sewage and other matters pertaining to sanitation.

A As of March 31, 1943, there were 12 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: F. M. Brickenden, $2,700; G. H. Edgecombe, $2,460; G. H. Ferguson, $4,500; J. R. Menzies, $2,700; A. H. Perry, $2,700.

G Travelling expenses of $300 or over were paid to: F. M. Brickenden, $326.56; A. J. Carlson, $362.60; G. H. Edgecombe, $314.44; W. R. Edmonds, $516.59; G. H. Ferguson, $680.38; W. G. McKay, $404.30; J. R. Menzies, $300; A. H. Perry, $473.87; A. S. Richardson, $382.60; S. Whittaker, $525.24.

Vote 225	**Treatment of Sick Mariners**	**338,380 00**
Vote 481	**(Supplementary Estimates)**	**18,628 00**
		357,008 00
	Expenditures	**330,380 42**
	Lapsed	**$ 26,627 58**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	37,020 00	45,720 00	34,313 65
B	Cost of Living Bonus	3,488 00	4,288 00	4,126 69
C	Telephones, Telegrams and Postage	500 00	1,100 00	743 01
D	Equipment	500 00	2,500 00	1,917 80
E	Lands and Buildings	1,000 00	500 00	438 80
F	Sundries	2,500 00	2,900 00	2,674 26
G	Professional and Special Services	300,000 00	276,300 00	264,862 60
H	Rents		2,500 00	2,492 70
I	Materials and Supplies	10,000 00	18,500 00	16,471 98
J	Transportation and Travelling Expenses	2,000 00	2,700 00	2,338 93
		$ 357,008 00	$ 357,008 00	$ 330,380 42

COMMENTS

Part V of the Shipping Act, 1934, which is administered by the Department of Pensions and National Health under authority of P.C. 2875, November 18, 1937, provides for levying tonnage duties on ships arriving at Canadian ports and for gratuitous medical and surgical treatment to sick mariners employed on board and belonging to ships on which such duties have been paid. There were 22,901 sick mariners treated during the year, of whom 3,263 required hospitalization.

Note.—Tonnage duties collected during the year amounted to $227,657.28.

A As of March 31, 1943, there were 39 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: H. A. Creighton, $2,500; M. J. MacAulay, $2,500; J. W. MacIntosh, $2,400; J. J. Roy, $2,500.

G This expenditure includes:—

(*a*) Hospital maintenance, $197,997.22—accounts of $2,000 and over: Camp Hill Hospital, Halifax, $8,976.50; City of Sydney Hospital, $8,595.25; Halifax Infirmary, Halifax, $52,244.25; Immigration Hospital, Quebec, $2,889; Lancaster Hospital, Saint John, $13,368; Marine Hospital, Lunenburg, $2,127.60; Montreal Convalescent Hospital, Montreal, $3,400; Montreal General Hospital, Montreal, $6,651.50; Nova Scotia Sanatorium, Kentville, $6,588; Royal Edward Laurentian Hospital, Ste. Agathe des Monts, $3,453; Saint John General Hospital, $15,214.05; Saint John Tuberculosis Hospital, $2,104; St. Joseph's Hospital, Three Rivers, $2,106.50; St. Joseph's Hospital, Victoria, $2,402.50; Saint Luc Hospital, Montreal, $7,263; St. Paul's Hospital, Vancouver, $18,947.50; Sanatorium Notre Dame de Lourdes, Vallee-Lourdes, N.B., $3,955; Yarmouth Hospital, Yarmouth, $2,600.

(*b*) Payments for medical fees and clinics, $57,189.80—accounts of $1,000 and over: L. H. Appelby, Vancouver, $1,435; L. Berlinquet, Three Rivers, $1,778; G. R. Deveau, Arichat, N.S., $1,258.90; F. Hogan, Vancouver, $3,019; Immigration Hospital, Halifax, $2,406; R. H. Kee, Saint John, $1,235.25; Lancaster Hospital, Saint John, $3,964.50; L. J. Leblanc, Cheticamp, $1,061.85; H. E. Mann, Halifax, $1,830; Montreal General Hospital, $1,705.50; W. G. J. Poirier, Cheticamp, $1,297.30; St. Luc Hospital, Montreal, $1,132.50; St. Paul's Hospital, Vancouver, $1,101.50; Sick Mariners' Clinic, Halifax, $2,598.

(*c*) Payment of nurses' fees, $7,539.58.

(*d*) Miscellaneous, $2,136.

Vote 226 Industrial Hygiene **7,870 00**

Expenditures **6,908 06**

Lapsed ..... **$ 961 94**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	6,000 00	5,970 00	5,830 41
B	Cost of Living Bonus	285 00	315 00	314 79
C	Telephones, Telegrams and Postage	100 00	100 00	14 57
D	Equipment	500 00	500 00	27 34
E	Sundries	485 00	285 00	254 49
F	Transportation and Travelling Expenses	500 00	700 00	466 46
		$ 7,870 00	$ 7,870 00	$ 6,908 06

COMMENTS

A As of March 31, 1943, there were 2 employees paid from this vote. The following was receiving an annual salary of $2,400 or over on that date: C. F. Blackler, $3,540.

F Travelling expenses in excess of $300 were paid to C. F. Blackler, $312.44.

Vote 227 Medical Investigations **25,481 00**

Expenditures **17,226 69**

Lapsed ..... **$ 8,254 31**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	23,460 00	23,360 00	16,000 96
B	Cost of Living Bonus	571 00	671 00	623 42
C	Telephones, Telegrams and Postage	50 00	50 00	4 79
D	Equipment	100 00	100 00	
E	Sundries	200 00	200 00	75
F	Professional and Special Services	500 00	500 00	322 00
G	Materials and Supplies	300 00	300 00	179 52
H	Transportation and Travelling Expenses	300 00	300 00	95 25
		$ 25,481 00	$ 25,481 00	$ 17,226 69

COMMENTS

This vote provides for expenses in connection with the certification of medical fitness of entrants to the government service appointed by the Civil Service Commission, supervising generally the health of civil servants and carrying out special medical investigations and studies relating to health matters.

A As of March 31, 1943, there were 6 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): H. T. Douglas, $4,620; G. Heidman, $3,720; M. F. McGavin, $3,540 (Feb. 12).

Vote 228 Nutrition Services **27,507 00**
Expenditure **26,144 84**

Lapsed ..... **$ 1,362 16**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	12,960 00	15,510 00	15,374 86
B	Cost of Living Bonus	547 00	1,197 00	1,142 56
C	Advertising and Publicity	5,000 00	3,800 00	3,542 68
D	Telephones, Telegrams and Postage	500 00	200 00	161 25
E	Equipment	500 00	400 00	376 73
F	Sundries	500 00	300 00	245 13
G	Materials and Supplies	500 00	2,300 00	2,213 81
H	Transportation and Travelling Expenses	7,000 00	3,800 00	3,087 82
		$ 27,507 00	$ 27,507 00	$ 26,144 84

COMMENTS

This vote is to provide for educational work regarding food values, choice of foods, etc., in the home, cafeterias, etc., and make available expert opinion on nutrition subjects to the Department of National War Services.

A As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: M. W. Harlow, $3,120; L. B. Pett, $4,080.

C This allotment covers the cost of booklets on nutrition published by the Department and printed by the King's Printer.

H Travelling expenses in excess of $300 were paid to: M. Harlow, $436.95; N. Hinton, $516.03; A. Jessop, $562.02; L. B. Pett, $1,056.84; R. Ransome, $462.43.

Vote 229 Venereal Diseases **50,000 00**
Expenditures **48,614 88**

Lapsed ..... **$ 1,385 12**

COMMENTS

This vote provides for the purchase of arsenical preparations for distribution to the several provinces, the provincial authorities undertaking that there will be no diminution in their activities for the control and prevention of venereal diseases.

Purchases were made as follows: Abbott Laboratories Ltd., Montreal, $642.43; Merck and Co., Montreal, $1,214.01; Parke Davis Co., Walkerville, $35,019.26; Rougier Freres, Montreal, $723; Synthetic Drug Company Ltd., Toronto, $11,016.18.

These drugs were delivered to the provinces as follows: Nova Scotia, $2,139; Prince Edward Island, $420; New Brunswick, $1,996.42; Quebec, $15,170.44; Ontario, $17,497.69; Manitoba, $3,501.66; Saskatchewan, $1,488.85; Alberta, $3,489.66; British Columbia, $2,911.16.

Vote 230 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates ..... **$ 2,600 00**

	Estimates details	Expenditures
Navy League of Canada, Halifax	200 00	200 00
Sailors' Institute, North Sydney	200 00	200 00
Navy League of Canada, Sydney	200 00	200 00
Seamen's Mission Society, Saint John	200 00	200 00
Catholic Sailors' Club, Saint John	200 00	200 00
Catholic Sailors' Club, Montreal	200 00	200 00
Catholic Sailors' Club, Hochelaga Branch	200 00	200 00
Montreal Seamen's Institute	200 00	200 00
Montreal Sailors' Hostel	200 00	200 00
Catholic Seamen's Club, Quebec	200 00	200 00
Quebec Seamen's Institute	200 00	200 00
Vancouver Sailors' Home	200 00	200 00
Victoria Seamen's Institute	200 00	200 00
	$ 2,600 00	$ 2,600 00

MISCELLANEOUS GRANTS

		Estimates details	Expenditures
Vote 231	**Canadian Welfare Council**	8,100 00	8,100 00
Vote 232	Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 233	Health League of Canada	5,000 00	5,000 00
Vote 234	Canadian National Institute for the Blind	18,000 00	18,000 00
Vote 235	L'Association Canadienne Francaise des Aveugles	4,050 00	4,050 00
Vote 236	L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 237	Montreal Association for the Blind	4,050 00	4,050 00
Vote 238	Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 239	Victorian Order of Nurses	13,100 00	13,100 00
Vote 240	St. John Ambulance Association	4,050 00	4,050 00
Vote 241	Canadian Red Cross Society	10,000 00	10,000 00
		$ 100,650 00	$ 100,650 00

PENSIONS AND OTHER BENEFITS

Vote 242	**Pensions Payable to Men on Active Service, Northwest Rebellion, 1885, and General Pensions**	**18,000 00**
	Expenditures	**15,591 87**
	Lapsed	**$ 2,408 13**

COMMENTS

This expenditure is made up as follows: Non-Permanent Active Militia, $12,082.12; North West Rebellion, $3,233.75; civil flying, $276.

Militia Pensions Act, 1901, c. 133, R.S. **$1,706,146 36**

COMMENTS

This vote provides for service pensions to officers and men of the Permanent Active Militia, the Royal Canadian Navy and the Permanent Active Air Force.

Note.—Revenue from abatements from pay and allowances of officers appears under details of the National Defence Department.

On March 31, 1943, 1,817 pensions were in issue, of which 251 were in respect of dependents of deceased officers.

Annuity to Col. John T. C. Thompson—Appropriation Act, No. 3, c. 53, 1939 ..... **$ 4,999 92**

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to Families of Deceased Employees, Civil Service Act, c. 22, R.S. ..... **$ 4,170 00**

WAR

War expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Treatment and Pension Examinations—Members and ex-members Defence Forces (present war)	4,174,595 30		9,792,317 95
Treatment—Royal Canadian Mounted Police	104,838 26		327,171 30
Pensions—Defence Forces, fishermen and seamen, special constables, R.C.M.P., civil servants, auxiliary services and A.R.P. workers	2,759,871 27		3,839,846 56
Air Raid Precautions	5,026,699 62		5,841,286 86
Investigations — Dependents' Allowance Board	73,943 34		123,844 06
Inspection of Industrial Plants	22,656 63		38,774 36
Treatment of Canadian Fishermen and Seamen	397 31		967 31
Laboratory of Hygiene—Bacteriological and Biological assistance to Department of National Defence	16,383 80		32,944 49
Public Health Engineering—Inspection of Camps and Airports *re* Sanitation and Water Supply	28,973 30		50,860 91
Food and Drugs—Examination of Supplies for Department of National Defence	10,584 00		14,406 00

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Concluded*			
Current—*Concluded*			
Quarantine Service	68,444 13		134,365 74
Hire of Boat—Halifax Harbour	14,400 00		42,713 34
Committee on Demobilization	7,085 16		21,150 55
Post Discharge Re-Establishment—Payment of out-of-work benefits	296,233 57		400,658 47
Processing, storage and distribution of blood for transfusion	174,173 94		285,014 40
Maintenance, medical and other care of incapacitated non-resident seamen, pending deportation	23,727 62		33.641 55
Detention Allowances, Canadian Seamen	58,264 27		111,235 58
Assistance in Maintenance of Health Unit at Prince Rupert, B.C.	3,400 00		3,400 00
Grants to Canadian Nurses' Association	115,000 00		115,000 00
Contingency Fund for the temporary assistance of Discharged Members of the Forces	1,036 68		1,036 68
Reserve Stores (revolving fund)	65,373 57		406,084 65
Committee on Reconstruction	29,055 00		37,842 41
Evacuation of Persons from Areas in Canada	2,839 73		2,839 73
Survey of Ganaraska, Ont., Watershed	8,038 57		8,038 57
Additions, Alterations and Improvements:—			
Ste. Anne's Hospital	96,364 41		292,685 41
Camp Hill Hospital	213,679 86		327,531 31
Rockhead Hospital	28,087 58		28,217 58
Nova Scotia Sanatorium, Kentville	10,000 00		10,000 00
John St. Laboratories, Ottawa	9,954 27		9,954 27
Ottawa Civic Hospital	172,725 12		172,725 12
Christie St. Hospital	31,956 16		109,725 90
Savard Park, Quebec	100,822 55		143,746 00
Westminster Hospital	15,768 75		187,221 46
Deer Lodge Hospital	9,997 00		187,308 69
Col. Belcher Hospital	377,752 72		408,364 50
University of Alberta, Edmonton	72,519 00		96,499 87
Shaughnessy Hospital	8,540 30		28,324 50
Lancaster Hospital	86,093 34		298,899 42
Non-Current:			
Fixtures and Furnishings Departmental Hospitals			177,813 81
Evacuation of Persons from England			4,121 97
Quarantine Station—Saint John			54,033 12
Veterans' Welfare Division			558 94
	$14,320,276 13		$24,203,173 34

Allotment: Treatment and Pension Examination—Members and Ex-members Defence Forces (present war) **4,175,000 00**

Expenditures **4,174,595 30**

Lapsed ..... **$ 404 70**

A classification of expenditures follows:

	Naval	Military	Air Force	Ex-Defence Forces	Total
Hospital Maintenance	251,185 01	1,746,746 89	99,262 56	742,352 53	2,839,546 99
Special Hospital Charges	6,845 91	44,974 39	3,707 17	5,192 25	60,719 72
X-Ray	40,027 25	276,950 06	38,845 99	7,320 00	363,143 30
Medical Fees	21,047 28	238,502 22	18,735 31	9,366 89	287,651 70
Nurses and Attendants	1,836 35	20,793 62	1,049 94	1,106 15	24,786 06
Medical Supplies	363 81	2,891 98	647 37	576 94	4,480 10
Orthopaedic Supplies	572 29	7,384 62	851 81	7,529 76	16,338 48
Dental Services	9 50	190 30	85 80	98,959 38	99,244 98
Funerals				9,450 74	9,450 74
Transportation	197 01	3,854 88	326 65	10,871 33	15,249 87
Miscellaneous	11 44	1,103 38	62 98	634 07	1,811 87
Allowances to patients in Hospital					340,318 97
Reconditioning Allowances, etc.					85,481 31
Pension Examinations					35,071 21
	$322,395 85	$2,343,392 34	$154,575 58	$893,360 04	$4,174,595 30

See comments under next allotment.

Allotment: Treatment Royal Canadian Mounted Police		**105,000 00**
Expenditures		**104,838 26**
Lapsed		**$ 161 74**

A classification of expenditures follows:

Dental Services	23,622 60
Examination of Special Constables	3,345 50
Medical Fees and Drugs—Dependents	5,066 90
Medical Fees and Drugs—Force	33,416 28
Maintenance	36,970 13
Drugs for Prisoners	606 03
Orthopaedic Supplies	1,423 95
Transportation	386 87
	$ 104,838 26

COMMENTS

Of the expenditure under the two allotments above, the sum of $2,055,921.62 is for services supplied through departmental institutions (hospital maintenance, clinics, pension examinations, etc.). The credits making up this amount are included under Vote 210—Care of Patients ($2,008,661.37), and Vote 222—Immigration Medical Inspection ($47,260.25).

Direct payments exceeding $5,000 were made as follows: Alexandra Hospital, Montreal, $14,853.50; Brandon General Hospital, $29,583.45; Brant Sanatorium, Brantford, $11,459; Canadian National Railways, $13,101.90; Canadian Pacific Railway, $10,036.24; Central Alberta Sanatorium, Calgary, $14,314.92; City of Sydney Hospital, $9,327; City of Winnipeg Municipal Hospital, $43,802.75; Clinique Roy Rousseau, Mastrai, Quebec, $42,783.70; Enfant-Jesus Hospital, Quebec, $40,082.45; Grace Hospital, Windsor, $9,533.50; Hamilton General Hospital, $8,306.74; Hamilton Health Association (Mountain Sanatorium), $15,406.50; Holy Family Hospital, Prince Albert, $7,268.05; Hotel Dieu Hospital, Kingston, $7,344; Hotel Dieu Hospital, St. Vallier, Chicoutimi, $16,392.50; Jeffrey Hale's Hospital, Quebec, $27,978; Kingston General Hospital, $40,072.50; Kitchener Health Department, $9,231.81; London Health Association, $12,478.50; Montreal General Hospital, $8,449.79; Montreal Neurological Institute, $14,751.02; Moose Jaw General Hospital, $6,060.85; National Sanatorium Associa-

tion, $5,094.50; Notre Dame Hospital, Montreal, $55,120.56; Nova Scotia Hospital, Kentville, $8,562.79; Nova Scotia Sanatorium, Dartmouth, $30,641.14; Ottawa Civic Hospital, $66,165.75; Port Arthur General Hospital, $7,968.75; Prince Rupert General Hospital, $9,515.27; Provincial Hospital, Fairville, N.B., $5,547.25; Provincial Sanatorium, Charlottetown, $5,799.48; Provincial Mental Hospital, Essondale, $6,096.60; Regina General Hospital, $52,960.40; Riverdale Isolation Hospital, Toronto, $11,687.10; Royal Jubilee Hospital, Victoria, $48,681.31; Royal Victoria Hospital, Montreal, $61,908.80; St. Boniface Sanatorium, $19,287.90; St. Charles Hospital, St. Hyacinthe, Quebec, $8,860.40; Saint John General Hospital, $21,962.47; Saint John Tuberculosis Hospital, $23,816.04; St. Joseph's General Hospital, North Bay, $5,001.45; St. Joseph's Hospital, Rimouski, $6,645; St. Joseph's Hospital, Victoria, $18,914.25; St. Sacrement Hospital, Quebec, $79,355.50; Saskatchewan Anti-Tuberculosis League, $19,330; Saskatoon City Hospital, $20,711; Sisters of Charity, Moose Jaw, $6,046.60; University of Alberta Hospital, Edmonton, $52,561.65; Vancouver General Hospital, $13,983.96; Victoria Public Hospital, Fredericton, $13,345.97; Victoria Hospital, Prince Albert, $11,221.80; Vernon Jubilee Hospital, $10,105; Welfare Revenue Trust Account, Vancouver, B.C., $27,256.60; Winnipeg General Hospital, $8,707.10.

Direct payments exceeding $1,000 for medical fees were made to the following doctors: G. P. Armstrong, $1,272.30; W. S. S. Armstrong, $1,351; G. Bertrand, $2,430.50; H. E. Britton, $1,304.50; N. D. Buchanan, $1,480; J. F. Burgess, $1,855; S. Caron, $3,196; O. E. Caza, $1,190; J. A. L. Coltart, $2,161.71; W. V. Cone, $4,217.50; D. J. N. Crawford, $1,200.75; A. L. Crewson, $1,554; A. P. Crockett, $3,211; D. V. Currey, $1,233.50; G. A. Davidson, $1,416.63; H. C. Dixon, $1,159.50; O. M. Drouillard, $1,259; A. R. Elvidge, $2,270; E. D. Emery, $1,982; H. S. Everett, $2,477.50; C. R. Fiset, $1,325.50; J. H. B. Grant, $2,120.50; G. F. Guest, $1,572.50; F. R. Harvey, $1,290; J. Lamoureux, $1,418; G. Lapointe, $1,982; G. Laroche, $1,425.25; G. B. Loomis, $1,591.90; L. Longtin, $2,445; E. J. Lyon, $1,713.50; H. J. Mack, $1,701.75; J. J. Macpherson, $1,431.50; R. McCaffrey, $1,627.60; C. C. McCullough, $2,002; L. R. Meech, $2,457.90; H. Mewburn, $1,921; A. G. Morris, $1,456; D. K. Murray, $1,447.60; H. Orr. $1,015; L. A. C. Panton, $2,692.50; G. A. Ramsay, $1,143; J. J. Ringuet, $1,049; O. E. Rothwell, $1,240; R. Roy, $1,062; E. Smith, $2,175; G. L. Smith, $1,188; P. D. Spohn, $1,805; J. A. Stewart, $2,322.13; N. W. Strong, $2,655; E. A. Tompkins, $1,348; E. Tremblay $2,179.95; R. Turcott, $1,051; F. A. Turnbull, $1,290; H. F. Whittaker, $1,387.50; J. C. Wickwire, $1,676.60; W. R. Wright, $1,077.50; M. R. Young, $1,057.50.

Allotment: Pensions—Defence forces, fishermen and seamen, special constables, RC.M.P., civil servants, auxiliary services and A.R.P. workers		**2,770,000 00**
Expenditures		**2,759,871 27**
Lapsed		**$ 10,128 73**

COMMENTS

A break-down of this expenditure by various classes, with the number of pensions in payment at March 31, 1943, shown in brackets, follows:—

Disabled and Deceased Ex-Members of the Army, Navy and Air Force..	(5,670)	2,252,385 35
Reserve Force	(74)	22,720 29
Seamen	(322)	183,460 63
Auxiliary Force	(1)	1,244 04
Civilian Employees	(4)	2,188 49
Air Training Plan	(550)	286,764 16
Supplementary—Imperial	(39)	7,482 41
Supplementary—Italian and Belgian	(4)	1,429 68
C.W.A.C.	(3)	305 09
W.R.C.N.S.	(1)	126 77
R.C.A.F. (W.D.)	(2)	133 22
Injury Allowances, A.R.P. Workers	(3)	1,631 14
		$2,759,871 27

Allotment: Air Raid Precautions	**5,450,000 00**
Expenditures	**5,026,699 62**
Lapsed	**$ 423,300 38**

A classification of expenditures follows:

Salaries	20,139 91
Cost of Living Bonus	762 98
Books, Publications, Films, Etc.	68,486 32
Telephones, Telegrams and Postage	1,061 16
Clothing for Working Parties	264,411 11
Fire Protection Apparatus	2,324,215 69
Civilian Duty Respirators	1,453,322 98
First Aid Equipment	52,982 76
Steel Helmets	200,369 42
Installation and Operation of Sirens	90,965 42
Miscellaneous Equipment	2,529 67
Payments to—Ottawa Federal District	4,010 58
Nova Scotia	29,853 10
Prince Edward Island	9,171 35
New Brunswick	54,708 63
Quebec	100,004 72
Ontario	67,959 76
British Columbia	105,898 97
St. John Ambulance Association	18,935 86
Miscellaneous Expense	15,276 60
Chemical Warfare Service	1,775 25
Badges and Arm Bands	38,017 22
First Aid Supplies	14,497 67
Office and Miscellaneous Supplies	2,882 25
Decontamination Supplies	54,985 50
Incendiary Bombs	6,630 45
Freight, Cartage and Express	22,895 47
Transportation and Travelling Expenses	4,783 67
	5,031,647 47
Less Sale of Respirators	4,947 85
	$5,026,699 62

COMMENTS

As of March 31, 1943, there were 11 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: Hon. R. J. Manion, Director, Civil Air Raids Precautions, $8,000; F. C. Badgley, $4,620 (on loan from National Film Board).

Payments of $5,000 or over were made to: Arrow Bedding Ltd., $8,120.20; Backstay Standard Co. Ltd., $46,485.35; B. C. Telephone Co., $5,319.11; Bickle Seagrave, Ltd., $692,227.40; Bi-Lateral Fire Hose Co. of Canada, $237,584.99; Burlee Ltd., $78,508.76; Canadian General Electric Co., $16,949.73; Canadian Industries Ltd., $54,989.20; Canadian National Carbon Co., $17,125.39; Canadian National Railways, $16,269.63; Chrysler Corporation, $21,161.48; City of Halifax, $12,508.65; Collector of Customs, $31,754.09; Coulter Copper and Brass Co. Ltd., $262,476.45; Department of National Defence, $75,979.46; Department of Pensions and National Health (drugs), $7,670; Department of Public Printing and Stationery, $60,478.27; Dominion Rubber Co., $500,378.97; Dominion Textile Co. Ltd., $77,925.27; Dunlop Tire and Rubber Goods Co., $46,461.55; Empyre Fire Extinguisher Corporation, $47,674.50; General Steel Wares Ltd., $90,651.99; Goodyear Tire and Rubber Co. of Canada Ltd., $298,648.50; Gutta Percha Rubber Co. Ltd., $77,094.60; Hand Fireworks Co. Ltd., $7,126.20; Horn Bros. Woollens, $14,126.23; Hydro Electric Power Commission of Ontario, $21,623.19; Keystone Signalphone Co., $6,876.12; Mahar's Transfer Express, $5,047.46; Mercury Mills Ltd., $9,854.19; Milne Neckware Ltd., $17,704.81; Ministry of Home Security, Queen's College, $13,651.62; National Film Board, $8,625.13; Charles

Niedner's Sons, $28,968.88; Northern Electric Co. Ltd., $106,717.09; Ottawa Hydro Electric Commission, $5,531.23; C. H. Petch, $104,858.13; Poole Co., $47,694.38 (payments by Poole Co. for purchases of material from the Department amounted to $35,846.47); Province of Nova Scotia, $29,853.10; Province of Prince Edward Island, $9,171.35; Province of New Brunswick, $54,708.63; Province of Quebec, $100,000; Province of Ontario, $88,715.95; Province of British Columbia, $105,898.97; Scythes Co. Ltd., $10,263.80; Stewart Warner Alemite Corp. of Canada Ltd., $78,540.83; Toronto Hydro Electric System, $6,237.20; Viceroy Manufacturing Co. of Canada, $75,957.19; Watson Jack Co. Ltd., $152,170.94.

Travelling expenses in excess of $300 were paid as follows: F. C. Badgley, $316.24; H. G. Eakins, $366.88; G. P. Howlett, $330.66; Hon. R. J. Manion, $450.54; D. Murie, $630.08; I. N. Rabinowitch, $541.46; W. J. Scott, $355.72; R. D. Whitmore, $403.71.

Allotment: Investigations—Dependents' Allowance Board		**85,000 00**
Expenditures		**73,943 34**
Lapsed	**$**	**11,056 66**

COMMENTS

This expenditure is made up as follows: investigation costs by social agencies, $11,571.35; investigation costs by staff of Department of Pensions and National Health, $62,083.50; miscellaneous expense, $288.49.

Allotment: Inspection of Industrial Plants		**25,008 00**
Expenditures		**22,656 63**
Lapsed	**$**	**2,351 37**

COMMENTS

This expenditure is made up as follows: salaries, $10,921.05; cost of living bonus, $342.30; materials and supplies, $3,583.09; transportation and travelling, $5,014.05; lands and buildings, $2,309; miscellaneous expense, $487.14.

As of March 31, 1943, there were 6 employees paid from this allotment. The following was receiving an annual salary of $2,400 or over on that date: G. W. Rogers, $2,820.

Travelling expenses in excess of $300 were paid as follows: C. F. Blackler, $819.03; R. H. Elfstrom, $1,247.12; G. W. Rogers, $1,309.29; W. M. Ward, $866.39; M. A. Wilson, $1,538.98.

Allotment: Treatment of Canadian Fishermen and Seamen		**750 00**
Expenditures		**397 31**
Lapsed	**$**	**352 69**

Allotment: Laboratory of Hygiene—Bacteriological and Biological assistance to Department of National Defence		**22,000 00**
Expenditures		**16,383 80**
Lapsed	**$**	**5,616 20**

COMMENTS

Covers the additional cost of bacteriological and biological laboratory services required by the Department of National Defence.

Expenditures consist of the following items: salaries, $6,741.76; cost of living bonus, $857.74; equipment, $1,597.09; materials and supplies, $6,401.89; miscellaneous expense, $785.32.

As of March 31, 1943, there were 7 employees paid from this allotment. The following was receiving an annual salary of $2,400 or over on that date: R. H. Allen, $3,900.

Allotment: Public Health Engineering—Inspection of Camps and Airports *re* Sanitation and Water Supply		**30,000 00**
Expenditures		**28,973 30**
Lapsed	**$**	**1,026 70**

COMMENTS

Covers the cost of assistance rendered the Department of National Defence in the selection of camp sites, testing of water supplies and the laying out, with detailed plans, of sewage treatment plants.

This expenditure consists of: salaries, $13,164.84; cost of living bonus, $450.59; travelling expenses, $13,693.14; miscellaneous expense, $1,664.73.

As of March 31, 1943, there were 8 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: A. J. Carlson, $2,580; W. S. R. Edmonds, $3,300; R. K. Pequegnat, $2,580.

Travelling expenses in excess of $300 were paid to: J. B. Baty, $328; F. M. Brickenden, $1,770.10; A. J. Carlson, $1,189.14; G. H. Edgecombe, $2,413.48; W. R. Edmonds, $1,316.53; W. G. McKay, $1,816.49; J. R. Menzies, $655.08; R. K. Pequegnat, $956.51; A. H. Perry, $2,903.60; A. S. Richardson, $877.64; H. P. Stockwell, $371.31.

Allotment: Food and Drugs—Examination of Supplies for Department of National Defence		**13,000 00**
Expenditures		**10,584 00**
Lapsed	**$**	**2,416 00**

COMMENTS

This allotment covers costs of analyses and reports on samples of supplies submitted by the Department of National Defence.

Allotment: Quarantine Service		**75,000 00**
Expenditures		**68,444 13**
Lapsed	**$**	**6,555 87**

COMMENTS

Consists of salaries, $13,937.55; cost of living bonus, $1,080.31; hire of boats for doctors at Sydney Harbour—Ivan Fleet, $9,957.62, Margaree Steamship Co., Ltd., $243.67, Armstrong Bros., $965; laboratory services provided by Department of Health, Nova Scotia, $1,200; equipment, $2,280.68; materials and supplies, $5,574.58; miscellaneous, $3,204.72.

As of March 31, 1943, there were 15 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): W. I. Bent, $3,540; P. Cartier, $3,540; P. Claveau, $3,540 (Sept. 28); M. J. DeKoven, $3,540; W. H. Frost, $3,540; G. S. Harris, $3,540; W. A. McDonald, $3,540; A. J. McIntyre, $3,540; B. C. Sullivan, $3,540.

Allotment: Hire of Boat—Halifax Harbour	**14,400 00**
Expenditures	**$ 14,400 00**

COMMENTS

The rate for boat rental is $1,200 per month and was paid to Captain R. E. Welch. This boat was used for special transportation and treatment service in connection with vessels anchored in Halifax Harbour and Bedford Basin.

Allotment: Committee on Demobilization	**8,000 00**
Expenditures	**7,085 16**
Lapsed	**$ 914 84**

COMMENTS

This expenditure consists of: salaries, $6,000; travelling expenses, $562.92; miscellaneous, $522.24.

As of March 31, 1943, there was one employee, R. England, paid from this allotment, his annual rate of salary being $6,000.

Allotment: Post Discharge Re-Establishment—Payment of Out-of-work Benefits	**310,000 00**
Expenditures	**296,233 57**
Lapsed	**$ 13,766 43**

COMMENTS

This expenditure consists of payments as follows: out-of-work benefits, $65,680.70; vocational training benefits, $87,489.78; agriculture and other benefits, $12,193.76; benefits to temporarily incapacitated, $113,962.18; benefits for interrupted education, $5,055.80; tuition fees, $7,735.07; contributions to Unemployment Insurance Commission, $4,116.28.

Allotment: Processing, storage and distribution of blood for transfusions.	**175,000 00**
Expenditures	**174,173 94**
Lapsed	**$ 826 06**

COMMENTS

Payments to Connaught Laboratories, University of Toronto, amounted to $174,173.94, of which $27,085.94 covered purchases of equipment and $147,088 was for maintenance charges.

Allotment: Maintenance, medical and other care of incapacitated non-resident seamen pending deportation	**25,000**	**00**
Expenditures	**23,727**	**62**
Lapsed	**$ 1,272**	**38**

Allotment: Detention Allowances—Canadian Seamen	**60,000**	**00**
Expenditures	**29,055**	**00**
Lapsed	**$ 945**	**00**

COMMENTS

This expenditure is made up as follows: salaries, $11,741.37; cost of living bonus, $318.81; travelling expenses, $14,911.77; fees, $1,072.80; miscellaneous, $1,010.25.

As of March 31, 1943, there were 5 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: F. H. Leacy, $2,520; J. W. MacKay, $3,420; L. C. Marsh, $4,000.

Travelling expenses in excess of $300 were paid as follows: F. C. James, $389.57; L. C. Marsh, $830.39; W. D. McFarlane, $697.71, R. C. Wallace, $494.43.

Allotment: Detention Allowances—Canadian Seamen	**60,000**	**00**
Expenditures	**58,264**	**27**
Lapsed	**$ 1,735**	**73**

COMMENTS

This expenditure covers compensation under P.C. 12/4209, June 12, 1941, to dependents of seamen who have been captured and detained by the enemy. The individual accounts are credited with the full salary of the internee each month, but payments are only made to his dependents; therefore, the balances to the credit of these men are steadily accumulating and, at March 31, 1943, amounted to $213,009.83. The amount due each individual will be paid on his release from internment.

Allotment: Addition—Edmonton Hospital, erection of a wing to Veterans' Pavilion	**74,019**	**00**
Expenditures	**72,519**	**00**
Lapsed	**$ 1,500**	**00**

COMMENTS

The contract for this construction in the amount of $87,036 with extras of $1,524.95 was awarded through the Public Works Department to Bennett and White of Edmonton, Ltd. Payments made to this firm during the year amounted to $70,772. Payments for architects' fees and advertising amounted to $1,747.

Allotment:	**Erection of three staff houses and a recreation building—Ste. Anne's Hospital, Ste. Anne de Bellevue, Que.**	**87,631 00**
	Expenditures	**87,295 41**
	Lapsed	**$ 335 59**

COMMENTS

The contract for this construction was awarded through the Public Works Department in the amount of $128,498 to the Concrete Construction Co., Ltd.; extras amounted to $1,835.19. Payment of $85,376.38, being balance owing, was made to the contractor during the fiscal year. Payments for architects' fees amounted to $1,919.03.

Allotment:	**Reserve Stores (Revolving Account)**	**150,000 00**
	Expenditures	**65,373 57**
	Lapsed	**$ 84,626 43**

COMMENTS

An estimate of $500,000 was authorized by Treasury Board in 1941-42 (T.218078B, March 6, 1942) for the purpose of creating a reserve of hospital stores and equipment. When such goods are transferred to active use, the pertinent appropriation is charged and the amount credited to this allotment. In 1941-42, the net expenditure was $340,711.08 from an allotment of $350,000, while in the present fiscal year the allotment and net expenditure are as shown above.

Payments of $5,000 or over were made as follows: Dominion Textile Co. Ltd., $25,689; The T. Eaton Co., Ltd., $7,973.37; Horn Bros. Woollens, $13,832.55; Poole Company, $25,861.79; Simmons Ltd., $56,710.96; W. W. Veitch, $21,798.54.

The gross expenditure from this allotment amounted to $186,981.76. Refunds for issues from stores amounted to $121,608.19.

Allotment:	**Immigration Hospital—Park Savard, Quebec. Alterations due to construction of wing and construction of road to wing entrance**	**97,077 00**
	Expenditures	**94,822 55**
	Lapsed	**$ 2,254 45**

COMMENTS

The contract for this construction, amounting to $130,920, was awarded through the Public Works Department to Frs. Jobin Limited, extras amounted to $4,739.50. Payment of $92,977.50, being balance owing less $1,700 hold-back, was made to the contractor during the fiscal year. Payments for architects' fees amounted to $1,845.05.

Allotment:	**Christie Street Hospital, Toronto—Auxiliary building**	**32,000 00**
	Expenditures	**31,956 16**
	Lapsed	**$ 43 84**

COMMENTS

The contract for this construction, amounting to $23,970, was awarded through the Public Works Department to the Redfern Construction Co. Extras amounted to $7,567.91. Payments were made as follows: Redfern Construction Co., $31,537.91; Maloney Electric Co., $334.92; advertising, $83.53.

Allotment: Additional Hospital Accommodation—Calgary		**390,000 00**
Expenditures		**377,752 72**
Lapsed	**$**	**12,247 28**

COMMENTS

The contract for this construction, amounting to $525,675, was awarded through the Department of Public Works to P. W. Graham and Sons. Extras amounted to $2,042.12. Payments were made as follows: P. W. Graham and Sons, $372,400.99; inspection, $5,351.73.

Allotment: Rockhead Hospital, Halifax—Additions and alterations		**25,100 00**
Expenditures		**25,089 05**
Lapsed	**$**	**10 95**

COMMENTS

The contract for this construction, amounting to $24,480, was awarded through the Public Works Department to A. E. Farley. Extras amounted to $134.25. Payments were made as follows: A. E. Farley, $24,614.25; inspection, $474.80.

Allotment: Nova Scotia Sanatorium, Kentville, N.S.—Reconditioning of Pavilion	**$**	**10,000 00 10,000 00**

COMMENTS

This payment was made to the Province of Nova Scotia and represents the Dominion's share of the cost of reconditioning buildings at the Nova Scotia Sanatorium, Kentville.

Allotment: Additions to Camp Hill Hospital, Halifax		**187,596 00**
Expenditures		**184,057 86**
Lapsed	**$**	**3,538 14**

COMMENTS

The contract for this construction, amounting to $233,335, was awarded through the Department of Public Works to the Fundy Construction Co. Extras amounted to $1,602.83. Payments were made as follows: Fundy Construction Co., $182,737.86, an amount of $1,100 being withheld; inspection, $1,320.

Allotment: Alterations and Additions—Lancaster Hospital, Saint John...	**68,892 00**
Expenditures	**64,851 16**
Lapsed	**$ 4,040 84**

COMMENTS

The contract for this project, amounting to $121,680, was awarded in 1941-42 through the Department of Public Works to R. A. Corbett and Co. Extras amounted to $7,920.72. Payments in the present fiscal year to this firm amounted to $68,724.96, of which $5,000 was charged to vote 210, Care of Patients. An amount of $3,900 was withheld.

Inspection fees of $1,126.20 were also paid from this allotment.

Allotment: Erection of an extension—Nurses' residence, Westminster Hospital	**50 00**
Expenditures	**$ 50 00**

COMMENTS

Payment to the Frontenac Construction Co. on contract awarded by the Department of Public Works in the previous fiscal year.

Allotment: Improvements—Deer Lodge Hospital	**1,497 00**
Expenditures	**$ 1,497 00**

COMMENTS

Payment to Winnipeg Supply and Fuel Co. of balance due on 1941-42 contract.

Allotment: Remodelling District Office Building at Shaughnessy Hospital, Vancouver, to provide infectious unit of 50 beds	**2,100 00**
Expenditures	**$ 2,100 00**

COMMENTS

Payment of $2,000 to John C. Dill of balance due on 1941-42 contract, also architect's fee of $100.

Allotment: Ottawa—Addition to John St. Laboratories	**13,000 00**
Expenditures	**9,954 27**
Lapsed	**$ 3,045 73**

COMMENTS

This construction was arranged through the Department of Public Works and payments were made as follows: H. Dagenais, $9,274.27. M. Mantha, $255; M. N. Cummings, $425.

Allotment: Assistance in maintenance of Health Unit at Prince Rupert, B.C.	**4,080 00**
Expenditures	**3,400 00**
Lapsed	**$ 680 00**

COMMENTS

This expenditure covers the Department's share in the maintenance of the Health Unit at Prince Rupert, B.C., and represents the payment of ten months' salary of R. J. MacDonald at $4,080 per annum.

Allotment: Lancaster Hospital, Saint John, N.B.—Accommodation for mental patients, roadwork and parking accommodation	**20,000 00**
Expenditures	**16,288 18**
Lapsed	**$ 3,711 82**

COMMENTS

The contract for this construction, amounting to $16,320.77, was awarded through the Department of Public Works to the Maritime Construction Co. Payments were made as follows: Maritime Construction Co., $16,192.22; advertising, $95.96.

Allotment: Grants to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada	**115,000 00**
Expenditures	**$ 115,000 00**

COMMENTS

This grant was paid to the Canadian Nurses' Association to increase the supply of qualified nurses in Canada, as authorized by P.C. 72/6073 of July 14, 1942.

Allotment: Contingency Fund for the temporary assistance of discharged members of the forces	**3,000 00**
Expenditures	**1,036 68**
Lapsed	**$ 1,963 32**

COMMENTS

To provide for temporary assistance to discharged members of the forces by way of small loans. This expenditure is recoverable.

Allotment: Rockhead Hospital, Halifax—Installation of elevator	**5,000 00**
Expenditures	**2,998 53**
Lapsed	**$ 2,001 47**

COMMENTS

The contract for this construction amounting to $4,280 was awarded through the Department of Public Works to the Roelofson Elevator Co. Payments were made as follows: Roelofson Elevator Co., $2,949; advertising, $49.53.

Allotment: Construction of a hospital unit adjacent to the Ottawa Civic Hospital		**173,000 00**
Expenditures		**172,725 12**
Lapsed	**$**	**274 88**

COMMENTS

The contract for this construction, amounting to $294,931, was awarded through the Department of Public Works to Ross-Meagher Ltd. Payments were made as follows: Ross-Meagher Ltd., $163,555.10; architect's fee, J. A. Ewart, $3,702.48; advertising, $170.57; equipment, $5,296.97.

Allotment: Evacuation of persons from areas in Canada		**10,000 00**
Expenditures		**2,839 73**
Lapsed	**$**	**7,160 27**

COMMENTS

Payments amounting to $2,839.73 were made to the Advisory Council, Provincial Civilian Protection Committee.

Allotment: Camp Hill Hospital, Halifax—Enlargement of kitchen and subsidiary services		**15,000 00**
Expenditures		**14,617 83**
Lapsed	**$**	**382 17**

COMMENTS

Included in the above is a contract for construction work on this project amounting to $4,628 which was awarded through the Department of Public Works to W. G. Foley.

Payments were made as follows: W. G. Foley, $4,628; Maritime Tile Co., $3,233.75; payrolls for workmen under supervision of departmental officials, $3,677.45; sundry payments, $3,078.63.

Allotment: Fort St. John, B.C.—Drilling of wells, erection of pump house, purchase and installation of pumping equipment		**10,000 00**
Expenditures		**nil**
Lapsed	**$**	**10,000 00**

Allotment: Survey of Ganaraska, Ontario, watershed		**10,000 00**
Expenditures		**8,038 57**
Lapsed	**$**	**1,961 43**

COMMENTS

This payment was made to the Provincial Treasurer, Province of Ontario, for fifty per cent of the expenditure incurred by the Department of Lands and Forests in connection with the Ganaraska Watershed survey.

Allotment: Alterations and extensions to Ste. Anne's Hospital, Ste Anne de Bellevue, Quebec	**9,000 00**
Expenditures	**6,929 00**
Lapsed	**$ 2,071 00**

COMMENTS

Payments for construction work were made as follows: J. B. D'Aoust, $2,570; Edouard Leger, $4,359.

Allotment: Immigration Hospital, Quebec—Construction of one-storey covered passageway between wings of hospital	**6,500 00**
Expenditures	**6,000 00**
Lapsed	**$ 500 00**

COMMENTS

The contract for this construction, amounting to $6,000, was awarded through the Department of Public Works to Frs. Jobin Limited.

Allotment: Lancaster Hospital, Saint John, N.B.—Construction of a one-storey building for hospital stores and motor vehicles	**5,000 00**
Expenditures	**4,954 00**
Lapsed	**$ 46 00**

COMMENTS

The contract for this construction was awarded through the Department of Public Works to R. A. Corbett and Co.

Allotment: Camp Hill Hospital, Halifax—Additional administrative and increased clinical facilities	**22,000 00**
Expenditures	**15,004 17**
Lapsed	**$ 6,995 83**

COMMENTS

The contract for this construction amounting to $18,700 was awarded through the Department of Public Works to A. E. Farley.

Payments were made as follows: A. E. Farley, $14,356; inspection, $589.34; advertising, $58.83.

Allotment:	**Vancouver, B.C.—Erection of three pre-fabricated huts on the grounds of Shaughnessy Hospital**	**28,422 00**
	Expenditures	**nil**
	Lapsed	**$ 28,422 00**

Allotment:	**Alterations and extensions to Nurses' Residence—Ste. Anne's Hospital, Ste. Anne de Bellevue, Quebec**	**6,000 00**
	Expenditures	**2,140 00**
	Lapsed	**$ 3,860 00**

COMMENTS

Payment of $2,140 was made to Edouard Leger for construction work.

Allotment:	**Acquisition of a tract of land near Westminster Hospital, London, Ont.—Construction of hospital for mental patients**	**65,920 00**
	Expenditures	**15,718 75**
	Lapsed	**$ 50,201 25**

COMMENTS

Payments for a portion of the land to be purchased were made as follows: A. M. Barker, $3,393.62; M. Chilton, $2,106.38; J. Mills, $4.700; S. G. Spettigue, $2,279.78; A. and H. Steels, $1,218.75; Sun Life Assurance Co., $2,020.22.

Allotment:	**Hycroft Property, Vancouver, B.C.—Conversion of heating system from oil to coal**	**7,000 00**
	Expenditures	**6,055 00**
	Lapsed	**$ 945 00**

COMMENTS

This project was arranged by the Department of Public Works and payments were made as follows: F. Welsh and Son, $2,255; Mitchell Bros., $2,300; Allan and Viner, $1,500.

Allotment:	**Vancouver, B.C.—Converting Hycroft property to 125-bed annex to Shaughnessy Hospital**	**10,000 00**
	Expenditures	**385 30**
	Lapsed	**$ 9,614 70**

Allotment: Lancaster Hospital, Saint John—Reconditioning basement	**5,000 00**
Expenditures	**nil**
Lapsed	**$ 5,000 00**

Allotment: Purchase of residence for Chief Medical Officer, Deer Lodge Hospital, Winnipeg	**8,500 00**
Expenditures	**$ 8,500 00**

COMMENTS

A payment of $8,500 was made for the house and property owned by Alice Maud Wightman of St. James, Manitoba, the house and property to be for the use of the Chief Medical Officer, Deer Lodge Hospital, Winnipeg—P.C. 81/2340 of March 24, 1943.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
	Canadian Pension Commission—				
A	Canadian Patriotic Fund	126 26		125 00	1 26
B	Regimental Fund 230th Forestry Battalion	1,250 49			1,250 49
C	W. A. Black Benefit Fund		22,150 00		22,150 00
D	Florence Martineau (R.C.A.F. Fund)	5,000 00	780 00	1,260 00	4,520 00
E	Wm. Scott Estate	5,935 13	912 11	1,194 30	5,562 94
F	War Special Assistance Fund	232 75	8,864 26	226 00	8,871 01
G	French State Pensions		14,780 32	14,780 32	
H	Unclaimed Cheques Suspense—Department of Pensions and National Health	5 91	71 01		76 92
I	War Savings Certificates Suspense—Department of Pensions and National Health	5,086 22	350,082 97	347,996 66	7,172 53
		$17,636 76	$397,640 67	$365,582 28	$49,695 15

COMMENTS

A The Canadian Patriotic Fund was closed in 1937 and the surplus of $1,263.86 was transferred to this account, from which payments are made, on the application of the Canadian Pension Commission, for the relief of distressed families of veterans.

B The original credit in this fund was received from the former trustees of the regimental fund. Payments are made, on the application of the Canadian Pension Commission, to needy ex-members of the battalion or their dependents.

C A donation of £5,000 by W. A. Black to alleviate any cases of hardship or distress which might occur to members of the Canadian Armed Forces or their dependents while in the United Kingdom. Payments are made on the application of the Canadian Pension Commission.

D A fund of $12,000 (of which $5,000 was paid on January 13, 1942) was established by the donor for the benefit of members and ex-members of the Royal Canadian Air Force and their families. Payments are made on the application of the Canadian Pension Commission.

E The balance of a bequest made by the late William Scott, for the benefit of soldiers who served in the 1914-18 war. Payments are made on the application of the Canadian Pension Commission.

F A donation by G. A. Overstrom to be devoted to the benefit of orphans of Canadian soldiers. Payments are made on the application of the Canadian Pension Commission.

G Under authority of P.C. 222 of January 12, 1943, moneys previously held in three accounts by the Bank of Canada for the French State are now to be used for such purposes as (*a*) the winding up of the French Legation, (*b*) the maintenance and evacuation of former members of the diplomatic and consular services, (*c*) the meeting of expenses of de facto representation and protection of the French State and (*d*) the meeting of continuing obligations of the French State such as pensions and the like.

H All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

I Deductions for War Savings Certificates made from pensions, war veterans' allowances and doctors' accounts paid by the Department are deposited in this account and cheques in favour of the Bank of Canada are drawn against it as the certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

[19] Insurance and Superannuation Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Returned Soldiers' Insurance Fund	$20,574,042 37	$1,616,711 57	$ 807,594 63	$21,383,159 31

COMMENTS

A This fund was authorized under Chapter 54, Statutes of 1920, and subsequent amendments for the purpose of insuring the lives of ex-members of the Canadian Expeditionary Force. Interest at the rate of 4 per cent per annum is credited to the fund by the Department of Finance. The above balance represents the amount to the credit of the fund at the close of 1942-43.

[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Pensions and National Health—War Service Gratuity Fund	107,188 97	57 60	2,410 67	104,835 90
B Pensions Administration Trust Fund	999,210 53	1,392,879 68	1,291,017 28	1,101,072 93
	$1,106,399 50	$1,392,937 28	$1,293,427 95	$1,205,908 83

COMMENTS

A Represents War Service Gratuities held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the C.E.F., also the gratuities payable to men discharged from the C.E.F. who cannot be located. The above balance represents the amount to the credit of the fund at the close of 1942-43.

B Moneys held in this account include—

(1) Pensions and War Veterans' Allowances placed under administration of the Canadian Pension Commission.

(2) Donations, legacies, gifts, bequests, etc., received by the Department and held for the benefit of patients in departmental hospitals.

(3) Personal funds of patients in departmental hospitals.

(4) Balances of canteen funds operated in various departmental hospitals, which are used for the benefit of the patients therein.

1942-43

PUBLIC ACCOUNTS

PART II
P

POST OFFICE DEPARTMENT

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—48

POST OFFICE DEPARTMENT

Under authority of the Post Office Act, c. 161, R.S. (as amended), and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department also performs certain services of an agency nature for other departments (without remuneration in some instances), the more important of which are: postmasters are required to act as deputy registrars under the provisions of the National Registration regulations; payments on Dominion Government annuities are received; unemployment insurance stamps, radio licences, war savings stamps and certificates are sold; mail is examined for the Foreign Exchange Control Board; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Income Tax Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases. The various post offices are grouped according to postal districts, each district being under the superintendence of a District Director or Superintendent, controlled from departmental headquarters at Ottawa. District Offices are situated at Halifax, Charlottetown, Saint John, N.B., Quebec, Montreal, Ottawa, Toronto, London, North May, Winnipeg, Moose Jaw, Saskatoon, Edmonton, Calgary and Vancouver.

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	44,741,987 13	Ordinary	48,926,472 54
War	209,615 30	Special Receipts	1 87
	$ 44,951,602 43		$ 48,926,474 41

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	0 98	[21] Contingent and Special Funds	11 36
		[16] Post Office Account (Dr.)	2,296,938 22
		[17] Post Office Savings Bank	2,702,578 10
	$ 0 98		$ 405,651 24

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page P—24.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Postal Revenue	59,175,137 98	55,477,159 08
Less: Disbursements	10,306,375 74	9,483,287 25
	48,868,762 24	45,993,871 83
Proceeds from Sales	37,848 74	31,112 91
Refunds of Expenditures	19,193 14	2,771 52
Miscellaneous	668 42	4,592 49
Total Ordinary	48,926,472 54	46,032,348 75
Special Receipts—		
War Appropriation Acts	1 87	
Grand Total	$ 48,926,474 41	$ 46,032,348 75

Details

Postal Revenue

RECEIPTS	1942–43	1941–42	Increase or * Decrease
A Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	38,959,795 32	35,716,908 14	3,242,887 18
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	12,944,521 81	12,573,716 24	370,865 57
Newspapers and periodicals mailed in bulk according to weight	2,052,071 35	2,023,831 83	28,239 52
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	1,008,149 41	1,111,558 07	* 103,408 66
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	45,985 76	56,690 94	* 10,705 18
Postage collected by special arrangements with certain Government Departments	3,491 52	6,689 01	* 3,197 49
Trans-Atlantic air mail postage on letters from H. M. Ships in Canadian waters	3,145 95	5,330 45	* 2,184 50
Payments received from foreign countries (for the calendar year 1942 or previous years):			
Postage on parcels received from other countries for delivery in Canada	320,954 45	306,761 15	14,193 30
Transit charges on foreign mail forwarded through Canada to other countries	37,244 31	404,064 66	* 366,820 35
Total A	*55,376,359 88*	*52,205,550 49*	*3,169,809 39*

	RECEIPTS	1942–43	1941–42	Increase or * Decrease
B	Money Orders:—			
	Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	2,494,696 79	2,284,001 81	210,694 98
	Commissions collected from foreign countries (other than the United States) for the calendar year 1942, on foreign money orders payable in Canada	1,479 10	1,186 22	292 88
	Total B	*2,496,175 89*	*2,285,188 03*	*210,987 86*
C	Postal Notes:—			
	Commissions and revenue taxes collected from purchasers of Postal Notes	476,356 43	404,467 62	71,888 81
D	Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, less refunds	408,034 06	379,826 18	28,207 88
E	Sale of rural mail boxes	27,440 00	22,220 00	5,220 00
F	Profit in exchange on postal transactions with other countries	194,729 37	35,288 16	159,441 21
G	Miscellaneous Revenue	197,042 35	144,618 60	52,423 75
	Gross Postal Revenue	59,175,137 98	55,477,159 08	3,697,978 90
	DISBURSEMENTS (Deducted from Gross Postal Revenue)			
H	Remuneration of revenue postmasters and staffs of revenue post offices:—			
	Commissions on postage, money order sales and box rental collections	7,641,494 60	7,157,314 57	484,180 03
	Rent contributions for space occupied by post offices not located in Dominion public buildings	485,988 52	450,879 01	35,109 51
	Allowances for forwarding mail to other post offices	148,012 54	142,166 70	5,845 84
	Allowances for receiving and dispatching mails outside the usual hours of business	120,488 63	121,798 33 *	1,309 70
	Commissions on postal note sales	64,563 45	76,687 04 *	12,123 59
	Commissions on unemployment insurance stamps and impressions	43,207 68		43,207 68
	Total H	*8,503,755 42*	*7,948,845 65*	*554,909 77*
I	Discounts on postage, allowed to subpostmasters, stamp vendors and users of postage meter machines; and compensation for special delivery of letters and parcels, paid to messengers	375,989 38	322,459 97	53,529 41
J	Postage on parcels mailed in Canada for delivery in foreign countries	1,288,665 08	864,442 83	424,222 25
K	Transit charges on Canadian mail forwarded through foreign countries	30,453 25	302,728 90 *	272,275 65
L	Indemnities paid in respect of lost insured and C.O.D. Parcels	36,546 87	26,690 87	9,856 00
M	Commissions paid to other countries on money order business	6,091 70	5,684 23	407 47
N	Losses by fire, burglary, etc.	13,963 26	8,660 91	5,302 35
O	Cost of processing airgraph message films	50,910 78	3,769 30	47,141 48
P	Postage prepayments on soldiers' mail		4 59 *	4 59
	Total Disbursements	10,306,375 74	9,483,287 25	823,088 49
	Net Postal Revenue	48,868,762 24	45,993,871 83	2,874,890 41

Other Revenue

	RECEIPTS	1942–43	1941–42	Increase or * Decrease
Q	Proceeds from sales	37,848 74	31,112 91	6,735 83
R	Refunds of Previous Years' Expenditures	19,193 14	2,771 52	16,421 62
S	Miscellaneous	668 42	4,592 49	* 3,924 07
	Total Other Revenue	57,710 30	38,476 92	19,233 38
	Total Ordinary	48,926,472 54	46,032,348 75	2,894,123 79

Special Receipts

T	War Appropriation Acts	1 87		1 87
	Grand Total	$ 48,926,474 41	$ 46,032,348 75	$2,894,125 66

Certified correct.

P. T. COOLICAN,
Assistant Deputy Postmaster General.

COMMENTS

G Miscellaneous revenue consists of: payments received from the Unemployment Insurance Commission as remuneration for distributing and selling unemployment insurance stamps, $175,588.53; commissions received from the Department of Transport for radio licences sold, $10,753.20; proceeds from the sale of mailing lists, $3,183.50; net profit on personal messages mailed to enemy and enemy occupied countries, $3,109.79; cash overages reported by postmasters, $1,460.61; sundry items, $2,946.72.

H Postmasters of revenue post offices are paid in accordance with the scales of remuneration set forth in the Civil Service Commission's classification of the Civil Service, and, with the exception of offices where the revenues do not exceed $3,000 per annum (of which the postmasters are exempted from the provisions of the Civil Service Act, under the terms of Section 57A), appointments are made under the jurisdiction of the Civil Service Commission. During the year under review, 12,166 revenue postmasters were employed, of whom 12,074 were paid on a commission basis, and 92 were paid at fixed annual rates.

L Total payments during the fiscal year amounted to $94,394.83 and collections of indemnities previously paid amounted to $57,847.96, leaving a net balance of $36,546.87, a portion of which may be recovered subsequently.

N Subsequent to the disbursement from Post Office Revenue of sums totalling $13,963.26, there was being carried in suspense as at March 31, 1943, a sum of $21,640.11, representing losses not yet adjusted. This amount included $482.45, applicable to previous fiscal years.

Losses, including defalcations and burglaries, wherein a postmaster or other post office official has been found to be implicated, or is suspected of being implicated, are investigated by the Department with the object, among other things, of establishing responsibility. If criminal or personal responsibility of any postmaster or other post office employee is established, the loss, or as much of it as possible, is recovered from the person or persons found responsible; if for any reason recovery cannot be effected, a claim is made on the Post Office Guarantee Fund.

Other losses, through burglary, acts of God, etc., of $50 and over, are charged against revenue under authority obtained by Order in Council; similar losses under $50 are also charged to revenue, but without reference to Council or Treasury Board.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	46,527,793 00	44,205,938 17	40,608,330 73
Continuing Statutory Provisions	32,925 32	32,925 32	28,184 48
Transferred from annual appropriations of the Department of Finance	503,123 64	503,123 64	865,353 83
	47,063,841 96	44,741,987 13	41,501,869 04
Allotted from the War Appropriation	245,157 00	209,615 30	492,459 62
Total	$47,308,998 96	$44,951,602 43	$41,994,328 66

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
P-7	Stat.	Salary of Postmaster General, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
P-8	Stat.	Motor Car Allowance, Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
P-8	243	Departmental Administration	743,650 00	705,519 65	38,130 35
P-9	244, 482, 417, 429	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices	17,723,534 64	17,492,331 22	231,203 42
P-15	245	Inspection and Investigation	932,027 00	869,923 89	62,103 11
P-18	246, 483	Railway Mail Service	12,906,589 00	12,555,581 94	351,007 06
P-19	247, 484	Air and Land Mail Services	13,120,263 00	11,570,439 89	1,549,823 11
P-21	248, 485, 430	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes	1,599,853 00	1,515,265 22	84,587 78
		PENSIONS AND OTHER BENEFITS			
P-23	249	Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council	5,000 00		5,000 00
		SUPERANNUATION, RETIREMENT AND OTHER BENEFITS			
P-23	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	20,925 32	20,925 32	
		Total Ordinary	47,063,841 96	44,741,987 13	2,321,854 83

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR			
P-23		Canadian Postal Corps.....	245,157 00	209,615 30	35,541 70
		Grand Total.....	$47,308,998 96	$44,951,602 43	$ 2,357,396 53

Expenditures classified by objects of expenditure for the fiscal years 1942-43 and 1941-42 were as follows:

ORDINARY	1942–43	1941–42	Increase * Decrease
Salaries and Allowances, including Cost of Living Bonus and Unemployment Insurance.....	22,011,142 79	20,540,896 52	1,470,246 27
Commissions to Postmasters on Savings Bank Business	6,490 92	2,618 13	3,872 79
Mail Service by Railway	7,616,505 99	7,346,358 79	270,147 20
Mail Service by Steamboat	1,919,796 89	1,636,261 75	283,535 14
Mail Service by Air	4,305,332 25	3,699,521 32	605,810 93
Mail Service by Land	7,120,400 00	6,726,896 34	393,503 66
Rural Mail Delivery Boxes.....	14,997 00	31,615 60	* 16,618 60
Mail Bags	313,145 75	198,485 74	114,660 01
Travelling Expenses	62,959 81	74,582 78	* 11,622 97
Printing and Stationery.....	357,059 56	383,289 20	* 26,229 64
Equipment and Maintenance.....	517,928 11	463,651 84	54,276 27
Telegrams and Telephones.....	40,706 82	38,691 94	2,014 88
Publicity and Advertising.....	37,215 86	44,821 66	* 7,605 80
Sundries	11,005 78	11,155 32	* 149 54
Money Order Forms.....	27,740 67	14,737 95	13,002 72
Manufacture of Postage Stamps.....	311,335 01	249,268 22	62,066 79
Printing of Postal Notes.....	47,298 60	22,831 46	24,467 14
Miscellaneous Gratuities	20,925 32	16,184 48	4,740 84
	44,741,987 13	*41,501,869 04*	*3,240,118 09*
WAR			
Salaries, including Cost of Living Bonus and Unemployment Insurance	9,931 62	441,766 21	* 431,834 59
Travelling Expenses	2,883 58	1,836 60	1,046 98
Printing and Stationery.....	63,238 88	37,693 69	25,545 19
Equipment and Maintenance.....	11,226 12	2,864 65	8,361 47
Telegrams and Telephones.....	371 84	767 68	* 395 84
Mail Bags for Overseas Mail.....	121,963 26	132,135 58	* 10,172 32
Sundries		395 21	* 395 21
Less received from Foreign Exchange Control Board and credited to Postal Censorship...		125,000 00	125,000 00
	209,615 30	*492,459 62*	* *282,844 32*
	$ 44,951,602 43	$ 41,994,328 66	$2,957,273 77

The decrease of $282,844.32, shown under War Appropriation, was caused mainly by the fact that in 1941-42 the allotment for Postal Censorship was administered by the Post Office Department, whereas in 1942-43, this allotment was transferred to the Department of National War Services.

Remuneration of "Revenue" postmasters and their staffs was paid from Post Office revenue.

Salary of Postmaster General, the Hon. W. P. Mulock, Salaries Act, c. 182, R.S. ..... **$ 10,000 00**

Motor Car Allowance to Postmaster General, Appropriation Act, No. 5, c. 61, 1931 ..... **$ 2,000 00**

Vote 243 Departmental Administration **743,650 00**
Expenditures **705,519 65**

Lapsed ..... **$ 38,130 35**

	Estimates details	Allotments authorized	Expenditures
A Salaries	299,955 00	299,380 00	293,329 05
B Cost of Living Bonus	17,195 00	25,195 00	24,019 82
C Unemployment Insurance, Departmental Contributions		575 00	552 51
D Mail Bags	300,000 00	335,000 00	313,145 75
E Travelling Expenses	10,000 00	10,000 00	8,196 42
F Printing and Stationery	90,000 00	45,100 00	39,905 03
G Equipment and Maintenance	2,500 00	3,500 00	2,222 46
H Telegrams and Telephones	3,000 00	3,000 00	2,294 44
I Sundries	6,000 00	6,900 00	6,854 27
J Publicity and Advertising	15,000 00	15,000 00	14,999 90
	$ 743,650 00	$ 743,650 00	$ 705,519 65

COMMENTS

This vote was provided to pay the salaries (including cost of living bonus) and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy and the Assistant Deputy Postmasters General, and the following departmental branches: Administrative Services, Public Relations, and Equipment and Supply; also the cost of making and repairing mail bags.

A E As of March 31, 1943, there were 166 employees paid from these allotments. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Mulock, Hon. W. P., Postmaster General.		$1,570 05
Sullivan, J. A., Deputy Postmaster General.	$9,000 00	
Coolican, P. T., Asst. Deputy Postmaster General	7,500 00	358 81
Adamson, W. D.	4,080 00	504 13
Beaulieu, H. J. H.	5,220 00	539 41
Boyd, E. D. H.	2,880 00	
Boyle, G. A.	3,600 00	526 12
Butterworth, E. A.	3,720 00	
Cantin, L.	2,400 00	
Costello, D. A. (Nov. 1)	3,000 00	
*Farrell, B. J.	3,180 00	
Grondin, M.	3,420 00	
Hearty, W.	2,700 00	
Hill, G. A. L.	2,400 00	
Hill, R.	4,200 00	814 86
Johnson, L. E.	2,400 00	
*Jolliffe, F. E. (loaned to Dept. of National War Services, Feb. 1)	4,020 00	
Kenyon, T. H. G.	3,420 00	
Labrosse, J.	2,400 00	
Lally, J. P.	2,400 00	
Lalonde, A.	4,320 00	
Leger, O.	2,700 00	
Macneill, G.	2,400 00	
McElroy, J. T.	3,720 00	
McGreevy, M.	2,400 00	
McLaughlin, F. W.	2,400 00	
Murphy, T. P.	5,220 00	
Pearl, H. N.	3,000 00	
Rainboth, D.	2,400 00	
Stubbs, H. A. (military leave, Sept. 8)	2,400 00	
Thibault, O. E.	2,400 00	
Weston, T.	2,700 00	
Whillans, G. M.	3,600 00	1,412 43

*These employees received war duties supplements.

One employee, whose salary rate was under $2,400 on that date, received travelling expenses in excess of $300, viz., G. C. Wilson, $459.79.

Six employees were receiving annual war duties supplements on March 31, or at date of separation (shown in brackets) as follows: B. J. Farrell, $600; O. A. Harris, $240 (loaned to National War Services Department, Feb. 1); F. E. Jolliffe, $1,480 (loaned to National War Services Department, Feb. 1); R. J. B. Plante, $600 (loaned to National War Services Department, Feb. 1); A. Taylor, $360 (loaned to National War Services Department, Feb. 1); J. K. Wilson, $360 (loaned to National War Services Department, Feb. 1).

D Accounts of $1,000 or over were: British Columbia Penitentiary, New Westminster, $3,129.75; Canadian National Railways, $1,017.99; Hugh Carson Co., Ltd., Ottawa, $9,123.68; Dominion Textile Co., Ltd., Montreal, $116,228.50; Dorchester Penitentiary, Dorchester, $3,533.35; Hamilton Cotton Co., Ltd., Hamilton, $17,880.14; Kingsley Manufacturing Co., Ltd., Toronto, $22,169.91; Kingston Penitentiary, $27,505.80; Manitoba Penitentiary, Stoney Mountain, $8,261.62; Monarch Belting Co., Ltd., Montreal, $1,718.19; Patrick Bros., Ottawa, $3,916.60; Pritchard-Andrews Co., Ltd., Ottawa, $5,143.34; C. Richardson & Co., St. Mary's, $1,688.40; Richmond Tailors, Richmond Hill, $11,509.97; W. Robinson and Son Converters, Ltd., Toronto, $10,677.29; St. Vincent de Paul Penitentiary, $21,318.65; J. Spencer Turner Co., Ltd., Hamilton, $21,256.46; United-Carr Fastener Co., Ltd., Hamilton, $3,681.29.

F Supplied by the King's Printer. Office appliances including adding machines, dictaphone transcribing machine, electric duplicator, pedestal printing frame and typewriters, to the value of $2,525.50 were purchased through this allotment.

H One account of $1,000 or over was incurred during the year, namely, Bell Telephone Co. of Canada, $1,345.66.

I Accounts of $1,000 or over were: International Bureau of the Universal Postal Union, Berne, Switzerland, $3,275.17; International Bureau of the Universal Postal Union of the Americas and Spain, Montevideo, Uruguay, $1,867.72.

J Accounts of $1,000 or over were: Department of Public Printing and Stationery, $1,198.67; National Film Board, $8,054.11; Walsh Advertising Co., Ltd., $5,322.30.

Vote 244	**Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices**	**17,170,411 00**
Vote 482	**(Supplementary Estimates)**	**30,000 00**
Vote 429	**(Further Supplementary Estimates)**	**20,000 00**
Vote 417	**Cost of Living Bonus Supplement**	**503,123 64**
		17,723,534 64
	Expenditures	**17,492,331 22**
	Lapsed	**$ 231,203 42**

		Estimates details	Allotments authorized	Expenditures
A	Salaries—Headquarters Administration	125,475 00	122,075 00	120,801 83
B	Salaries—Post Office Staffs	15,029,670 00	15,026,179 08	14,980,281 49
C	Cost of Living Bonus	1,773,339 64	1,776,439 64	1,776,402 33
D	Unemployment Insurance, Departmental Contributions	20,000 00	23,300 00	19,853 46
E	Commissions to Postmasters on Savings Bank Business	6,000 00	6,490 92	6,490 92
F	Travelling Expenses	1,750 00	3,250 00	2,405 89
G	Printing and Stationery	253,000 00	250,950 00	188,997 29
H	Equipment and Maintenance	477,750 00	476,850 00	359,594 32
I	Telegrams and Telephones	33,400 00	34,550 00	34,347 17
J	Sundries	3,150 00	3,450 00	3,156 52
		$ 17,723,534 64	$ 17,723,534 64	$ 17,492,331 22

COMMENTS

These votes were provided to pay the salaries (including cost of living bonus) and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa, which controls these offices; and the cost of supplies and equipment of post offices, the postmasters of which are remunerated on a percentage basis.

A As of March 31, 1943, there were 69 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date, or at date of separation (shown in brackets): G. C. Avery, $4,200; N. T. Barry, $2,400 (loaned to National War Services Department, Feb. 1); J. L. A. Gagnon, $3,960 (loaned to National War Services Department, Feb. 1); R. H. Handy, $3,600; W. MacDonald, $2,640; A. MacFarlane, $3,000; J. C. D. Morais, $2,400; D. K. O'Byrne, $2,400 (military leave, May 2); E. Pelletier, $2,400; F. W. Pheasant, $3,000; E. J. Underwood, $6,000.

Four employees received annual war duties supplements from April 1 to January 31 at the following rates: N. T. Barry, $600; L. Cochrane, $240; J. L. A. Gagnon, $840; M. B. F. Gagnon, $300. These employees were transferred to the National War Services Department on February 1.

B C F As of March 31, 1943, there were 10,076 employees paid from these allotments. The following table shows all employees who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Nova Scotia	
Glace Bay:	
Burchill, J. R. (Oct. 18)	$2,640 00
Cameron, J. D.	2,400 00
Halifax:	
Hire, C. W.	2,520 00
Lavers, P. A.	2,400 00
Warner, F. A.	3,480 00
Sydney:	
MacKinnon, L. H. A.	2,880 00
McDonald, M. McL.	2,400 00
Truro:	
Bryson, J. H.	2,400 00
MacKenzie, F. B.	2,880 00
Yarmouth:	
Dunn, C. P.	2,400 00
Prince Edward Island	
Charlottetown:	
Pickard, H. L.	2,520 00
New Brunswick	
Fredericton:	
Anderson, W. A.	2,400 00
Cameron, D. F.	2,880 00
Moncton:	
Henderson, J. S.	3,420 00
Saint John:	
Mackin, W.	2,400 00
Shannon, F. M.	2,760 00
Quebec	
Chicoutimi:	
Desbiens, L. P.	2,640 00
Granby:	
Lortie, P. E.	2,640 00
Hull:	
Frechette, A.	2,640 00
Levis:	
Martineau, J. C.	2,640 00
Montreal:	
Asselin, M.	2,400 00
*Beaulieu, J. H. (on loan to Department of National War Services from Feb. 1)	2,400 00
Beauregard, J. deM.	2,400 00
Brodeur, J. O. L. (Oct. 9)	3,240 00
Cadorette, M.	2,760 00
Caisse, L. V.	2,400 00
Crochetiere, J. R.	4,800 00
DeCotret, P. R.	3,000 00
Dupuis, F. P. C.	2,400 00
Gauthier, J. A. A.	3,840 00
Gauvin, J. E. S.	3,120 00
Hardy, J. W. I.	3,120 00
Lamoureux, J. R. A.	2,400 00
Longpre, J. A.	2,400 00
Maurault, H.	2,700 00
McKeogh, P. R.	2,700 00
Portelance, Z. A. W.	3,120 00
Sylvain, J. B. O.	2,400 00
Teasdale, E.	2,400 00
Trudeau, J. A. S.	2,400 00
Verville, T. F.	3,240 00
Quebec:	
Boiteau, S. (Dec. 9)	2,400 00
Cote, E. O.	2,760 00
Halpin, R. V.	2,760 00
Kindellan, F. E.	2,760 00
Morin, J. B. V. L.	4,080 00
St. Hyacinthe:	
Boucher, J. L.	2,640 00
Sherbrooke:	
Desruisseaux, E. J.	2,580 00
Soles, C. E.	3,120 00
Thetford Mines:	
Lemieux, J. R.	2,640 00
Three Rivers:	
Bernaquez, J. A. L.	2,880 00

	Salary rate
Ontario	
Belleville:	
Lang, J. E.	2,400 00
Truaisch, J. V.	2,880 00
Brantford:	
Hartley, H. J.	3,120 00
Nightingale, G. E.	2,580 00
Brockville:	
Singleton, W. C.	2,400 00
Wooding, A. (Mar. 5)	2,640 00
Chatham:	
King, L. D. (Apr. 21)	2,400 00
Reid, S. A.	2,880 00
Collingwood:	
Bellamy, F. H.	2,400 00
Cornwall:	
St. Laurent, W. A.	2,640 00
Fort William:	
Carroll, T. H.	2,880 00
Stewardson, R. H.	2,400 00
Galt:	
Mullin, P. W.	2,400 00
Guelph:	
Mogk, W. H.	2,580 00
Walker, M. E. B.	3,120 00
Hamilton:	
Curtis, F. L.	2,400 00
Ford, H. A.	3,420 00
MacLean, W. M.	4,080 00
Stipe, C. D.	2,400 00
Way, W. J.	2,400 00
Kingston:	
Harkness, W. T.	3,000 00
Scott, G. B.	2,460 00
Kirkland Lake:	
MacDonald, A. G.	2,640 00
Kitchener:	
Hackborn, T. H.	3,120 00
Oswald, C. L.	2,580 00
Lindsay:	
Warner, A. R.	2,640 00
London:	
Callahan, A. B.	2,520 00
Crawford, S. A.	2,400 00
McGill, H. W.	3,480 00
Niagara Falls:	
Farrell, G. T.	2,580 00
Phemister, W. H.	3,120 00
North Bay:	
Laframboise, A. H.	2,400 00
Orillia:	
Devitt, T. C.	2,640 00
Oshawa:	
Gordon, W.	2,580 00
Mathison, F. T. H.	3,120 00
Ottawa:	
Bayly, N.	2,400 00
Crain, R. H.	2,400 00
Cunliffe, B. J.	2,760 00
D'Auray, A.	2,400 00
Duguay, E.	3,720 00
Hall, R. E.	2,520 00
Needham, E. O.	2,520 00
Owen Sound:	
McDonald, N. E.	2,640 00
Pembroke:	
Coxford, R. C.	2,640 00
Perth:	
Spalding, P. M.	2,400 00
Peterborough:	
Lacheur, Chas.	3,120 00
White, H. E.	2,580 00
Port Arthur:	
Greer, M. E.	2,880 00
St. Catharines:	
Black, F. H.	3,120 00
Cline, A. R.	2,580 00
St. Thomas:	
Bennett, E. D.	2,400 00
Orchard, E. M.	2,880 00
Sarnia:	
McCann, T. J.	2,880 00
Tobin, E. J.	2,400 00
Sault Ste. Marie:	
Crawford, W. A.	2,400 00
Johnston, J. H.	2,880 00
Smiths Falls:	
Corbett, R. A.	2,400 00
Stratford:	
Ruston, F.	2,880 00
Sudbury:	
Miller, J. C.	2,580 00
Whitehead, H.	3,120 00
Timmins:	
King, E. H.	2,880 00
Reid, E. L.	2,400 00
Toronto:	
Anderson, W. G.	2,400 00
Bavington, H. J.	2,400 00
Bell, J. E.	2,400 00
Berry, J. T.	2,400 00
Carson, W. J.	3,240 00
Chainey, G. E.	2,400 00
Cormack, W. J.	2,400 00
Donnelly, C.	2,400 00
Forsyth, A. G.	3,240 00
Gibson, W. W.	2,400 00
Giroux, J. C.	3,000 00
Harris, W.	4,020 00
Horton, W. H.	3,000 00
Isbister, W. R.	2,400 00
Johnston, W. H.	2,400 00
Matthews, J. A.	2,400 00

	Salary rate
Toronto—*Concluded*	
McCourt, J. T.	3,000 00
McKerihen, J. R. D.	2,400 00
Milne, G.	2,400 00
Naylor, J. S.	3,240 00
O'Connor, J. J.	2,400 00
Redditt, B. B.	2,400 00
Sangster, B. T.	3,720 00
Scott, E. F.	2,400 00
Smith, A. V.	2,400 00
Stuart, E. A.	2,400 00
Stuart, G. M.	3,000 00
Sykes, W. E.	2,400 00
Thornton, H. R.	2,400 00
Walker, J. B.	2,400 00
Waterloo:	
Dotzert, C.	2,640 00
Welland:	
Stewart, M. F.	2,640 00
Windsor:	
Kelley, J. C.	3,720 00
Mahoney, J. H.	2,880 00
Waddington, R. H. (Dec. 1)	3,120 00
Woodstock:	
Gorrie, C. M.	2,400 00
Steele, J. R.	2,880 00
Manitoba	
Brandon:	
Bain, W. B.	2,580 00
Forbes, R. K.	3,120 00
Portage la Prairie:	
Mills, A. J.	2,400 00
Winnipeg:	
Aitken, J. R.	2,400 00
Bowie, J. T.	3,000 00
Cuthbert, J.	2,400 00
Edkins, J. A.	3,000 00
Kent, R.	2,400 00
Mansell, A. G.	2,400 00
Murdock, W.	2,520 00
Newton, S.	2,400 00
Rutledge, T. A.	3,900 00
Sterland, R.	2,400 00
Sutton, F. R.	2,760 00
Saskatchewan	
Moose Jaw:	
Baxter, W. G.	3,820 00
Crane, C. J.	2,400 00
North Battleford:	
Allen, J. C.	2,640 00
Prince Albert:	
Melton, C. E.	2,640 00
Regina:	
Bannerman, J.	2,400 00
Christie, A. W.	3,420 00
Godbolt, F. T. C.	2,520 00
LaBelle, L. J. G.	4,080 00
Sissons, W. H. C.	2,520 00
Thompson, A. J.	2,400 00
Saskatoon:	
Duggleby, L. H.	2,400 00
Hardy, H. F.	2,820 00
Heisler, C. W.	3,420 00
Alberta	
Calgary:	
Argue, F.	3,480 00
Black, A. H.	2,760 00
Black, G. E.	2,760 00
Maguire, W. L. C.	2,400 00
Stephen, R.	2,760 00
Edmonton:	
Caldwell, T. R.	2,400 00
Campbell, A. D.	2,400 00
McKenzie, A. R.	3,720 00
Pallister, E. H.	2,400 00
Perraton, W.	2,400 00
Tessier, J. N.	3,120 00
Lethbridge:	
Darlington, A.	2,400 00
Ward, R. W.	2,880 00
Medicine Hat:	
Johnson, W. J.	2,640 00
British Columbia	
Nanaimo:	
Booth, E. B.	2,640 00
Nelson:	
Monahan, R. M.	2,640 00
New Westminster:	
Lord, J. W. C.	3,120 00
Morrow, G.	2,580 00
Prince Rupert:	
Morison, J. R.	2,620 00
Trail:	
Twaddle, J. B.	2,640 00
Vancouver:	
Black, A. S.	2,760 00
Churchill, G.	2,400 00
Davidson, A. E.	3,000 00
Hutchinson, G. A.	2,400 00
Knapton, F.	2,400 00
Lyon, H. S.	2,400 00
*McConaghy, J. A. (on loan to Department of National War Services, Feb. 1)	3,120 00
Selwood, A. G.	3,000 00
Storey, C. C.	3,900 00
Victoria:	
Gardiner, G. H.	3,420 00
Humber, H. G.	2,400 00
Sinclair, J. B.	2,820 00
Yukon	
Dawson:	
Johnstone, J. K. (including living allowance of $1,500)	3,900 00
White Horse:	
Burt, E. C. (including living allowance of $1,200)	3,000 00

*These employees received war duties supplements.

One employee received travelling expenses in excess of $300, viz., George Milne, Toronto, $344.27.

Two employees were receiving annual war duties supplements on March 31, or at date of separation (shown in brackets) as follows: J. H. Beaulieu, $120 (on loan to Department of National War Services, Feb. 1); J. A. McConaghy, $300 (on loan to Department of National War Services, Feb. 1).

Salary expenditures, exclusive of cost of living bonus, to Post Office staffs, during the year, were made to the following classes of employees: permanent full time, $11,918,791.14; temporary full time, $2,229,166.82; temporary part time, $285,998.28; fluctuating forces, $188,329.69; seasonal (extra Christmas helpers), $357,995.56.

P.C. 100/3183 of April 21, 1942, authorized payment of compensation, at the pro rata rate of pay, as from April 1, 1942, to letter carriers who work a forty-eight hour week for extra duty undertaken.

P.C. 130/11160 of December 9, 1942, extended this pro rata overtime, with effect as from September 1, 1942, to mail porters when acting as letter carriers.

P.C. 133/8785 of September 26, 1942, as amended by P.C. 190/1950 of March 13, 1943, authorized employees of the operating service (outside service) engaged on manipulative duties, who were called upon to work overtime during the Christmas season, 1942, to be paid in cash for such overtime at the rate of 60 cents per hour to a maximum of 40 hours for any one employee.

EXPENDITURES BY POST OFFICES FOR SALARIES (INCLUDING COST OF LIVING BONUS) DURING THE FISCAL YEARS 1942-43 AND 1941-42

Post Office	1942–43	1941–42	Increase ‡ Decrease
Amherst, N. S.	32,162 22	29,571 98	2,590 24
*Barrie, Ont.	8,999 60	8,864 83	134 77
Belleville, Ont.	45,799 97	43,135 03	2,664 94
Brandon, Man.	66,890 08	62,395 82	4,494 26
Brantford, Ont.	100,570 05	94,236 13	6,333 92
Brockville, Ont.	41,730 33	39,394 78	2,335 55
Calgary, Alta.	425,678 39	402,749 80	22,928 59
*Cap de la Madeleine, P.Q.	6,992 80	6,305 58	687 22
Charlottetown, P.E.I.	54,289 40	47,795 87	6,493 53
Chatham, Ont.	54,843 25	51,290 63	3,552 62
Chicoutimi, P.Q.	32,248 25	28,293 29	3,954 96
Collingwood, Ont.	13,164 45	12,750 57	413 88
Cornwall, Ont.	37,646 80	34,622 62	3,024 18
Dawson, Y.T.	10,654 10	9,652 15	1,001 95
†Drummondville, P.Q.	22,368 53	5,623 39	16,745 14
Edmonton, Alta.	400,064 55	365,310 52	34,754 03
Fort William, Ont.	70,301 19	66,020 54	4,280 65
Fredericton, N.B.	50,202 10	48,152 22	2,049 88
Galt, Ont.	48,031 82	43,855 48	4,176 34
Glace Bay, N.S.	32,255 65	31,451 16	804 49
Granby, P.Q.	19,440 05	17,699 74	1,740 31
Guelph, Ont.	74,502 43	69,529 12	4,973 31
Halifax, N.S.	335,488 80	294,158 65	41,330 15
Hamilton, Ont.	474,647 80	448,493 12	26,154 68
Hull, P.Q.	41,979 81	37,319 64	4,660 17
*Joliette, P.Q.	8,818 20	7,594 57	1,223 63
*Jonquiere-Kenogami, P.Q.	12,716 82	8,843 48	3,873 34
*Kamloops, B.C.	7,313 04	6,739 48	573 56
*Kenora, Ont.	6,944 45	6,677 77	266 68
Kingston, Ont.	91,411 39	83,547 32	7,864 07
Kirkland Lake, Ont.	31,152 97	30,982 36	170 61
Kitchener, Ont.	90,197 73	85,332 93	4,864 80
Lethbridge, Alta.	66,312 82	60,444 86	5,867 96
Levis, P.Q.	34,947 62	31,722 16	3,225 46
Lindsay, Ont.	33,271 52	32,009 81	1,261 71
London, Ont.	308,923 45	288,527 83	20,395 62

Post Office	1942–43	1941–42	Increase ‡ Decrease
Medicine Hat, Alta.	58,965 36	55,006 94	3,958 42
Moncton, N.B.	169,758 69	145,772 41	23,986 28
Montreal, P.Q.	3,169,048 57	2,922,674 18	246,374 39
Moose Jaw, Sask.	159,006 23	146,907 52	12,098 71
Nanaimo, B.C.	33,192 53	31,615 00	1,577 53
Nelson, B.C.	29,279 07	27,270 23	2,008 84
†New Glasgow, N.S.	34,225 75	10,317 41	23,908 34
New Westminster, B.C.	120,121 65	113,258 77	6,862 88
Niagara Falls, Ont.	79,174 65	74,111 79	5,062 86
North Battleford, Sask.	26,794 05	25,153 31	1,640 74
North Bay, Ont.	53,498 34	50,073 96	3,424 38
Orillia, Ont.	28,879 06	28,942 92 ‡	63 86
Oshawa, Ont.	65,533 02	62,431 00	3,102 02
Ottawa, Ont.	825,752 92	740,382 58	85,370 34
Owen Sound, Ont.	39,839 44	36,934 68	2,904 76
Pembroke, Ont.	24,234 57	21,410 48	2,824 09
Perth, Ont.	10,734 57	10,453 88	280 69
Peterborough, Ont.	79,225 56	76,452 75	2,772 81
Portage la Prairie, Man.	20,751 15	19,929 31	821 84
Port Arthur, Ont.	63,241 20	58,006 63	5,234 57
Prince Albert, Sask.	50,057 85	48,639 86	1,417 99
Prince Rupert, B.C.	28,948 10	19,955 19	8,992 91
Quebec, P.Q.	580,235 20	532,857 93	47,377 27
Regina, Sask.	406,196 37	383,085 14	23,111 23
St. Catharines, Ont.	73,723 26	71,989 98	1,733 28
St. Hyacinthe, P.Q.	33,317 03	31,579 18	1,737 85
*St. Jean, P.Q.	8,458 69	9,296 37 ‡	837 68
*St. Jerome, P.Q.	6,031 12	5,275 54	755 58
Saint John, N.B.	211,537 33	201,681 67	9,855 66
St. Thomas, Ont.	45,467 91	43,619 14	1,848 77
Sarnia, Ont.	58,091 06	55,715 29	2,375 77
Saskatoon, Sask.	210,492 33	195,836 26	14,656 07
Sault Ste. Marie, Ont.	56,423 17	53,386 82	3,036 35
*Shawinigan Falls, P.Q.	19,892 98	17,449 19	2,443 79
Sherbrooke, P.Q.	94,081 44	87,499 35	6,582 09
*Simcoe, Ont.	7,145 68	6,083 70	1,061 98
Smiths Falls, Ont.	14,641 03	13,477 71	1,163 32
Stratford, Ont.	49,244 14	48,871 99	372 15
Sudbury, Ont.	66,110 14	62,801 79	3,308 35
†Summerside, P.E.I.	2,322 24		2,322 24
Sydney, N.S.	69,631 20	60,135 65	9,495 55
Thetford Mines, P.Q.	23,609 93	21,534 12	2,075 81
Timmins, Ont.	41,489 25	40,428 63	1,060 62
Trail, B.C.	32,678 21	29,538 15	3,140 06
Three Rivers, P.Q.	70,008 60	66,772 99	3,235 61
Toronto, Ont.	3,486,515 05	3,230,977 59	255,537 46
Truro, N.S.	52,591 27	47,596 84	4,994 43
*Valleyfield, P.Q.	9,116 01	8,170 88	945 13
Vancouver, B.C.	1,036,472 04	951,398 46	85,073 58
Victoria, B.C.	222,680 92	202,253 33	20,427 59
Waterloo, Ont.	24,678 10	22,674 61	2,003 49
Welland, Ont.	29,620 73	28,507 11	1,113 62
White Horse, Y.T.	6,959 31	5,738 61	1,220 70
Windsor, Ont.	242,812 67	227,998 73	14,813 94
Winnipeg, Man.	1,028,318 37	974,180 62	54,137 75
Woodstock, Ont.	40,775 93	37,992 92	2,783 01
Yarmouth, N.S.	15,317 82	13,475 23	1,842 59
*Yorkton, Sask	6,142 84	6,301 79 ‡	158 95
	$ 16,746,054 13	$ 15,462,979 34	$1,283,074 79

Cost of living bonus amounting to $10,629.69 paid in connection with salaries under primary A represents the difference between the above 1942-43 total and that of the total of primaries B and C.

*Only salaries of letter carriers are paid through Treasury Office, the remainder of the staff being paid from Post Office revenue.

†During the fiscal year 1942-43, the salaries of the inside staffs of the Drummondville, P.Q., and New Glasgow, N.S., post offices were made a charge to the appropriation for "Post Offices, Salaries", etc., Post Office revenue being recouped for salary expenditures made from June 1, 1941, to the respective dates of transfer in each case. The salaries of the inside staff of the Summerside, P.E.I., post office, which had previously been paid from Post Office Revenue, were made a charge to the appropriation for "Post Offices, Salaries", etc., effective January 1, 1943.

F E. J. Underwood, whose salary was paid under allotment A, received travelling expenses of $1,123.11.

G Supplied by the King's Printer.

H A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, $105,351.46; caps, waterproof clothing and other accessories, $23,946.98; cash allowances for boots, $61,733.70; cloth for uniforms, $52,798.15, less cloth sold to uniform manufacturers, $22,773.82 (cloth purchased in previous years was also sold to clothing manufacturers for $28,179.76 and is included in the statement of Revenues under the heading—Other Revenue, Proceeds from Sales).

Other large items were: automobile supplies and repairs, $12,690.15; gas and oil, $8,417.77; mechanical and sorting equipment, $51,146.62; post office box repairs, keys, etc., $2,735.54; sanitary supplies, $9,819.45; scales, repairs and supplies, $11,297.91; stamping material, etc., $32,968.64.

Accounts of $1,000 or over were: Barringham Rubber Co., Ltd., Oakville, $1,478.54; Brown Corporation, La Tuque, $1,836; Canadian National Railways, $2,885.44; Canadian Postage Meters Co., Ltd., Toronto, $10,235.16; Canadian Toledo Scale Co., Ltd., Hamilton, $4,155.44; Eastern Canada Stevedoring Co., Ltd., Montreal, $1,208; Gurney Scale Co., Ltd., Hamilton, $3,742.20; Hamilton Uniform Cap Co., $1,454.97; Horn Bros. Woolens, Ltd., Lindsay, $6,235.95; Hygiene Products, Ltd., Montreal, $1,828.37; Imperial Oil, Ltd., Ottawa, $2,596.83; International Business Machines Co., Ltd., Ottawa and Toronto, $3,743.75; International Equipment Co., Ltd., Montreal, $3,963.70; Interprovincial Equipment Co., Ottawa, $1,125.39; Kauffman Rubber Co., Ltd., Kitchener, $1,403.76; Leland Electric Canada, Ltd., Toronto and Guelph, $1,180.85; Machine Works, Ltd., Montreal, $2,425.23; Master Craft Uniform Co., Reg'd., Quebec, $10,410.67; McAuliffe-Grimes Lumber Co., Ltd., Ottawa, $1,878.16; Office Specialty Manufacturing Co., Ltd., Newmarket, $13,804.82; Paris Wincey Mills Co., Ltd., Paris, $1,897.15; Paton Manufacturing Co., Ltd., Montreal, $4,430; Fred G. Peer, Ottawa, $1,648.30; J. E. Poole Co., Toronto, $1,417.50; Pritchard-Andrews Co., Ltd., Ottawa, $10,919.25; Richmond Tailors, Richmond Hill, $3,498.79; Wm. Scully Ltd., Montreal, $3,146.62; E. R. Shuttleworth & Son, Ltd., London, $1,835; Standard Tube Co., Ltd., Woodstock, $11,764.45; Tayside Textiles, Ltd., Perth, $16,353.31; Uniform Co., Reg'd., Quebec, $38,442.36; J. E. Wiegand & Co., Ltd., Kitchener, $6,068.80; Wolfe, Jay, Inc., Montreal, $5,070; G. H. Wood Co., Ltd., Toronto, $1,863.49; Woods Manufacturing Co., Ltd., Ottawa, $1,128.

I Payments of $1,000 or over (for service at various points in each case) were: Bell Telephone Co. of Canada, $22,286.69; Maritime Telegraph and Telephone Co., Ltd., $1,746.69; New Brunswick Telephone Co., $1,481.26; Manitoba Telephone System, $1,900.77; Department of Telephones, Saskatchewan, $1,599.29; British Columbia Telephone Co., $2,719.72.

Vote 245 Inspection and Investigation		**932,027 00**
Expenditures		**869,923 89**
Lapsed		**$ 62,103 11**

		Estimates details	Allotments authorized	Expenditures
A	Salaries—Headquarters Administration.....	80,340 00	80,390 00	80,374 91
B	Salaries—District Office Staffs.....	723,160 00	713,825 00	688,456 59
C	Cost of Living Bonus.....	27,647 00	35,997 00	35,756 72
D	Unemployment Insurance—Departmental Contributions		185 00	168 56
E	Travelling Expenses	60,000 00	60,000 00	43,062 79
F	Printing and Stationery.....	36,300 00	36,300 00	18,596 10
G	Equipment and Maintenance.....	1,500 00	1,500 00	587 62
H	Telegrams and Telephones.....	2,000 00	2,750 00	2,729 05
I	Sundries	1,080 00	1,080 00	191 55
		$ 932,027 00	$ 932,027 00	$ 869,923 89

COMMENTS

This vote was provided to pay the salaries (including cost of living bonus) and other expenses relating to the activities of the supervisory staff at Ottawa, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

A As of March 31, 1943, there were 43 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date, or at date of separation (shown in brackets): W. J. Cantwell, $4,320; J. P. Coady, $2,880; H. Fortier, $5,220; W. C. McEachern, $3,600; G. M. McRae, $2,520; J. D. Mooney, $2,400; M. Yetts, $3,000 (on loan to National War Services Department, Feb. 1).

One employee was receiving an annual war duties supplement on March 31, or at date of separation (shown in brackets): M. Yetts, $720 (on loan to National War Services Department, Feb. 1).

B E As of March 31, 1943, there were 302 employees paid from these allotments. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Halifax:		
Brennan, H. J.	$2,400 00	
Dexter, I. V. (Feb. 18)	3,480 00	
Dyer, J. W.	3,480 00	$ 598 68
Fry, G. W.	2,400 00	
Hartling, E. A.	3,240 00	1,164 77
Hopkins, R. F.	4,800 00	
O'Brien, M. D.	3,000 00	922 78
Charlottetown:		
Gallant, E. J. (Jan. 24)	3,000 00	
Saint John:		
Bedell, T. B.	2,700 00	694 65
Carter, L. W.	3,480 00	463 65
Coughlan, T. F. ...	3,360 00	796 18
Ingraham, E. R. ...	4,800 00	
Leger, J. E. (Aug. 12)	3,240 00	
Newcomb, F. J.	2,880 00	967 98
Quebec:		
Beauchamp, J. F. A.	3,480 00	1,614 80
Bruneau, J. G.	3,000 00	1,305 67
Dussault, J. J. P. L.	2,880 00	1,275 28
Gagnon, J. L. A. L.	3,000 00	1,116 19
Gosselin, J. F. D. ..	3,240 00	
Jobin, G. I.	2,700 00	
Leclerc, P.	2,400 00	
Nadeau, M. J. E. ...	2,400 00	
Pouliot, J. A.	5,100 00	
Montreal:		
Cardinal, J. A.	2,700 00	
Chartrand, F.	3,240 00	1,148 46
Corbeil, E.	2,400 00	620 64
Coulombe, L.	3,240 00	319 13
Desrosier, F.	3,240 00	364 53
Downing, J. D. (Jan. 25)	3,480 00	
Germain, L.	6,000 00	
Larose, P.	3,240 00	724 24
Lefebvre, R.	2,400 00	
Marcoux, C. A.	3,360 00	
Menard, A. F.	3,240 00	748 66
Moineau, T. L.	2,880 00	
Murray, R. P. (Dec. 1)	2,400 00	

	Salary rate	Travelling expenses
Ottawa:		
Bennett, T. E.	3,060 00	
Gravel, J. E.	3,060 00	612 64
Macklem, G. E.	3,480 00	
MacNabb, C. B.	2,700 00	319 67
Maloney, M. F.	2,400 00	
McGrail, C. C.	5,100 00	
St. Germain, J. T. C. E.	2,400 00	
Toronto:		
Barringer, W. T.	3,120 00	
Blackstone, N. W.	2,400 00	
Dickey, W. J.	2,400 00	
Falvey, W. P.	3,600 00	
Gibson, A. M.	6,000 00	1,091 38
Giroux, A. L.	3,060 00	1,105 97
Gordon, W. G.	2,460 00	
Hill, H.	3,000 00	
Hornibrook, R. C.	3,240 00	978 81
Reive, R. H.	2,700 00	
Storey, W. T.	3,240 00	1,044 16
Wells, C. P.	2,400 00	
Willmott, H. C. M.	2,700 00	
London:		
May, W. J.	5,100 00	
Mecredy, J. H.	2,400 00	
Merrifield, B. S.	3,240 00	
Pearson, W. E.	3,480 00	1,311 76
Poole, A. W.	2,700 00	
Smith, W. H.	2,400 00	
Stewart, J. W.	3,480 00	1,330 29
North Bay:		
Allen, J. P.	4,260 00	
Berry, H. N.	2,400 00	
Doran, W. W.	3,240 00	994 73
Gagne, W. J.	3,240 00	680 43
Johnston, T. T.	2,400 00	
Klein, J. H.	2,880 00	452 87
Winnipeg:		
Dickson, J. W. T.	5,100 00	
Hives, C. A.	3,240 00	
Irle, T. A. W. (on loan to Department of National War Services, Feb. 1)	3,120 00	
Jenkins, H. C. M.	2,700 00	477 52
Sargeant, R. A.	2,400 00	
Vermander, J.	3,240 00	941 14
Whatmough, E.	3,480 00	680 62
Moose Jaw:		
Anderson, J. F.	3,240 00	639 75
Armstrong, H. T.	2,400 00	
Hauser, F. J.	2,400 00	
Kerr, J. F.	2,700 00	441 30
Long, R. H.	3,360 00	
Motherwell, W. J.	4,800 00	
Russell, T. C.	3,360 00	
Saskatoon:		
Carmichael, J.	3,240 00	526 58
Cumming, L. S.	3,240 00	627 21
Francis, R. B.	2,700 00	
Hayes, F.	2,400 00	
Hunter, J. H.	4,620 00	
Rippengale, W.	3,240 00	856 80
Calgary:		
Baker, C. W.	2,700 00	314 10
Corley, J. B.	5,100 00	
Dingle, A. W.	3,480 00	
Farren, E.	3,480 00	521 36
Nicol, A. H.	2,700 00	383 10
Salisbury, W. R.	2,400 00	
Edmonton:		
Carter, S. J.	2,400 00	
Gregory, H. W.	3,240 00	785 38
*Mitchell, E. H.	2,400 00	541 58
Reilly, T. J.	3,240 00	
Vancouver:		
Clarke, G. H.	5,100 00	
Haworth, T. R.	2,400 00	
Kirk, C.	3,060 00	547 69
McLean, W. E.	2,880 00	915 03
Middlemiss, F. H.	3,480 00	583 95
Turner, J.	3,480 00	930 30

*This employee received war duties supplement.

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: J. A. Boissinot, $482.09; E. Mathieu, $326.02.

J. B. Walker, whose salary was charged to Vote 244, received travelling expenses of $641.49 from this appropriation.

Two employees were receiving annual war duties supplements on March 31 as follows: E. H. Mitchell, $120; H. C. Neal, $480.

F Supplied by the King's Printer.

H One account over $1,000 was incurred during the fiscal year, viz., Canadian National Telegraphs, $2,140.94.

Vote 246 Railway Mail Service	**12,246,589 00**
Vote 483 (Supplementary Estimates)	**660,000 00**
	12,906,589 00
Expenditures	**12,555,581 94**
Lapsed	**$ 351,007 06**

		Estimates details	Allotments authorized	Expenditures
A	Salaries—Headquarters Administration	55,050 00	54,325 00	51,890 78
B	Salaries—Railway Mail Service Staffs	2,268,359 00	2,222,499 00	2,192,053 35
C	Cost of Living Bonus	152,130 00	173,280 00	172,999 31
D	Unemployment Insurance—Departmental Contributions		85 00	73 99
E	Mileage Allowance	540,000 00	565,000 00	553,484 43
F	Mail Service by Railway	7,660,000 00	7,660,000 00	7,616,505 99
G	Mail Service by Steamboat	2,150,000 00	2,150,000 00	1,919,796 89
H	Travelling Expenses	16,000 00	16,000 00	7,882 70
I	Printing and Stationery	60,000 00	60,000 00	37,153 57
J	Equipment and Maintenance	3,000 00	3,000 00	2,066 60
K	Telegrams and Telephones	750 00	1,100 00	885 44
L	Sundries	1,300 00	1,300 00	788 89
		$ 12,906,589 00	$ 12,906,589 00	$ 12,555,581 94

COMMENTS

These votes were provided to pay (i) the cost of mail service by railway and steamboat and (ii) the salaries (including cost of living bonus) and other expenses of the railway mail clerks and of the staff of the administrative units at Ottawa which control this service.

A As of March 31, 1943, there were 27 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date: C. C. Boreham, $2,400; C. E. Cathcart, $3,000; J. J. A. Doucet, $2,400; F. Gilbert, $3,420; R. H. MacNabb, $5,220; J. McLean, $2,400; F. R. Sparks, $3,000.

B As of March 31, 1943, there were 1,133 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date: Montreal, M. Johnson, $2,400; Quebec, J. U. A. Gosselin, $2,400, J. A. D. Laberge, $2,400, A. J. Laflamme, $2,580, J. P. O. Paquet, $2,400.

E Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

F Payments of $1,000 or over were made to the following (the figures shown in brackets are the portions of the total payments withheld and paid to the Receiver General of Canada, in respect of traffic carried over lines subsidized by the Dominion Government, regarding which free transportation must be supplied by the companies concerned, up to an amount based on a percentage of the principal sum of subsidies granted): Algoma Central and Hudson Bay Railway Co., $3,384.64 ($3,384.64); British Columbia Electric Railway Co., Ltd., $5,914.49; British Yukon Railway Co., $3,999.96; Canada and Gulf Terminal Railway, $1,362.73 ($1,362.73); Canadian National Railways, $3,424,509.10 ($35,289.74); Canadian Pacific Railway Co., $3,844,563.77 ($79,359.62); Central Vermont Railway, Inc., $1,922.86; Great Northern Railway Co., $12,778.34; Halifax Transfer Co., Ltd., $1,694.50; Hull Electric Co., $2,100; London and Port Stanley Railway, $1,834.42; Michigan Central Railroad Co., $24,279.19; Montreal and Southern Counties Railway Co., $2,820.76; Napierville Junction Railway Co., $6,600.37 ($4,297.15); New York Central Railroad Co., $15,144.98; Niagara, St. Catharines and Toronto Railway Co., $1,584.23; Northern Alberta Railway Co., $62,153 ($3,756.09); Northern Pacific Railway Co., $8,015.95; Pacific Great Eastern Railway Co., $15,005.69; Pere Marquette Railway Co., $10,714.25; Quebec Central Railway Co., $62,125.14 ($6,235.25); Quebec Railway Light and Power Co., $2,356.60;

Temiscouata Railway Co., $11,880.47; Temiskaming and Northern Ontario Railway Co., $71,419.37; Toronto, Hamilton and Buffalo Railway Co., $6,726.59; White Pass-Yukon Route Railway Division, $4,000.04.

G Payments of $1,000 or over were: Beaton Boat Co., Ltd., Revelstoke, $1,150; British Columbia Pulp and Paper Co., Vancouver, $2,520; Herbert Calder, Lord's Cove, $1,660.45; Canadian Australasian Lines, Ltd., Vancouver, $7,799.50; Canadian Government Merchant Marine, Montreal, $38,668.91; Canadian National Railways, $11,580; Canadian Pacific Railway Co., $99,825; Canadian Pacific Steamships, Ltd., $317,148.75; W. R. Carpenter (Canada), Ltd., Vancouver, $2,720.49; County Line, Ltd., Saint John, $37,427.25; Cunard White Star, Ltd., $513,784.50; Adrien L. Davis, Shushartie, $1,084.33; Deer Island and Campobello Mail Service, Leonardville, $2,334.26; T. A. S. DeWolf and Son, Halifax, $10,478.25; Elder Dempster Lines, Ltd., Montreal, $9,969.75; Empire Shipping Co., Ltd., Vancouver, $6,786.60; Furness, Withy & Co., Saint John, $313,147.50; Georgian Bay Navigation Co., Midland, $1,168.50; Harbour Navigation Co., Vancouver, $1,875; Roy Hooper, Scudder, $1,190; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, $5,000; Leonard R. Jones, Harrington Harbour, $1,039.50; Kingscome Navigation Co., Vancouver, $1,015; La Cie de Navigation Charlevoix-Saguenay, Quebec, $1,548.75; A. Lajoie and Joseph Harvey, La Baleine, $1,995; La Traverse de Levis, Ltee., Quebec, $5,000; R. Leclerc, Lotbiniere, $1,354.78; March Shipping Agency, Ltd., Montreal, $239,268.75; I. H. Mathers and Son, Ltd., Halifax, $4,616.25; McLean, Kennedy, Ltd., Montreal, $7,946.25; Montreal Shipping Co., Montreal, $41,371.13; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, $8,000; National Harbours Board, $42,542.05; Pickford and Black Ltd., Halifax, $28,223.25; Richard Porritt, Port Alberni, $3,466.73; S. J. Robertson, Harrington Harbour, $1,068.39; Estate of Alfred Sirois, Trois-Pistoles, $2,031.59; Union Steamships, Ltd., Vancouver, $59,002.66; United States Government (cheques issued through the Receiver General for settlement through Post Office Account), $2,501.67; F. K. Warren, Halifax, $30,581.25. Mail Subsidies and Steamship Subventions are also paid to some of these companies by the Department of Trade and Commerce.

H Travelling expense payments of $300 or over were: J. A. D. Laberge, $1,078.99; A. J. Laflamme, $1,062.90; J. P. O. Paquet, $495.03; J. C. Therien, $1,504.85.

I Supplied by the King's Printer.

Vote 247 Air and Land Mail Services	**12,957,363 00**
Vote 484 (Supplementary Estimates)	**162,900 00**
	13,120,263 00
Expenditures	**11,570,439 89**
Lapsed	**$ 1,549,823 11**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	65,775 00	64,875 00	63,819 63
B	Cost of Living Bonus	3,975 00	4,775 00	4,726 70
C	Unemployment Insurance—Departmental Contributions		100 00	94 93
D	Mail Service by Air	5,421,806 00	5,418,706 00	4,305,332 25
E	Mail Service by Ordinary Land Conveyance, including Rural Mail Delivery	7,536,857 00	7,536,857 00	7,120,400 00
F	Travelling Expenses	1,500 00	1,500 00	1,034 74
G	Printing and Stationery	35,000 00	32,500 00	15,406 65
H	Equipment and Maintenance	20,000 00	22,500 00	22,085 85
I	Telegrams and Telephones	300 00	400 00	318 68
J	Sundries	50 00	50 00	7 50
K	Publicity	20,000 00	23,000 00	22,215 96
L	Rural Mail Delivery Boxes	15,000 00	15,000 00	14,997 00
		$ 13,120,263 00	$ 13,120,263 00	$ 11,570,439 89

COMMENTS

These votes were provided to pay the cost of (i) the carriage of mails by air, rural mail delivery, mail stage services, movement of mails between post offices and railway stations, and collections from street letter boxes, and (ii) the salaries (including cost of living bonus) and other expenses of the administrative unit at Ottawa, which controls these services.

A As of March 31, 1943, there were 37 employees paid from this allotment. The following were receiving annual salaries at the rate of $2,400 or over on that date: F. J. Colpman, $3,000; G. Herring, $5,700; J. E. Leclerc, $2,400; A. H. B. Potts, $3,840; J. St. Germain, $3,840; R. F. Tubman, $2,400.

Two employees were receiving annual war duties supplements on March 31, or at date of separation (shown in brackets) as follows: G. A. T. Chagnon, $480 (military leave, May 9); M. W. Cooke, $480 (loaned to National War Services Department, Feb. 1).

D Payments of $1,000 or over were: British Yukon Navigation Co., $10,506; Canadian Airways Ltd., $74,155.46; Canadian Colonial Airways Ltd., $28,517.50; Canadian Pacific Air Lines, Ltd., $251,391.08; Leavens Brothers Air Services, Ltd., $4,044.75; MacKenzie Air Services, Ltd., $24,176; Maritime Central Airways, Ltd., $102,467.65; Northern Airways, Ltd., $2,276.40; Northwest Airlines, Inc., $31,594.50; Prairie Airways, Ltd., $146,795.25; Starratt Airways and Transportation Co., $1,014.18; Trans-Canada Air Lines, $3,342,185.58; Yukon Southern Air Transport, Ltd., $278,408.32; Wings Ltd., $7,155.96.

The mail contract entered into with Trans-Canada Air Lines, under the Trans-Canada Air Lines Act, 1937, provided for payment by the Department at the rate of 60 cents per mile flown with mails, during the initial period of operation ending December 31, 1939. The Act also empowered the Governor in Council to fix the rate for subsequent years, the rate to be increased in the event of the Corporation incurring a deficit in the preceding year, but to be decreased if a surplus were earned during such year. The rate for the fiscal year 1942-43 was set at 45.74 cents per mile under authority of P.C. 2249, dated March 23, 1942, and payments were made accordingly.

E The following is a statement by Districts of payments made under this allotment during the fiscal years 1942-43 and 1941-42. The item Headquarters, $38,667.24, is for side services between certain airports and post offices on Trans-Canada air mail routes, and this amount was paid to Trans-Canada Air Lines.

District	1942-43 Amount	1941-42 Amount	Increase ‡Decrease
Halifax	498,218 80	466,614 59	31,604 21
Charlottetown	106,869 19	102,408 11	4,461 08
Saint John	379,950 24	361,531 85	18,418 39
Quebec	644,588 26	600,198 17	44,390 09
Montreal	964,466 59	919,036 47	45,430 12
Ottawa	690,565 69	654,987 78	35,577 91
Toronto	948,997 39	884,498 84	64,498 55
London	850,206 48	808,306 46	41,900 02
North Bay	232,169 32	223,597 39	8,571 93
Winnipeg	325,976 03	314,034 94	11,941 09
Moose Jaw	186,610 22	180,314 47	6,295 75
Saskatoon	230,213 29	218,696 93	11,516 36
Edmonton	270,714 80	245,272 83	25,441 97
Calgary	216,431 84	210,182 77	6,249 07
Vancouver	466,693 50	432,782 53	33,910 97
	7,012,671 64	6,622,464 13	390,207 51
*Yukon Services	69,061 12	72,344 14	‡ 3,283 02
Headquarters	38,667 24	32,088 07	6,579 17
	$7,120,400 00	$6,726,896 34	$ 393.503 66

*Under the jurisdiction of the Vancouver District.

The following is an analysis by Districts of the payments made under this allotment, showing the respective totals for Rural Mail Delivery Routes, Side Services, Stage Services and City Services.

District	Rural mail delivery routes	Side services	Stage services	City services
Halifax	154,355 68	54,557 83	231,519 10	57,786 19
Charlottetown	90,164 18	8,909 62	1,280 96	6,514 43
Saint John	203,988 91	42,906 87	98,839 90	34,214 56
Quebec	276,559 41	80,933 77	198,142 38	88,952 70
Montreal	442,972 42	76,463 99	92,764 37	352,265 81
Ottawa	479,876 75	46,003 30	93,641 06	71,044 58
Toronto	440,251 06	65,067 61	52,171 40	391,507 32
London	630,396 37	60,875 69	35,029 49	123,904 93
North Bay	65,900 56	64,561 73	70,583 71	31,123 32
Winnipeg	86,605 79	92,989 97	61,577 16	84,803 11
Moose Jaw	23,549 20	77,957 56	59,493 39	25,610 07
Saskatoon	51,507 76	95,120 50	59,057 14	24,527 86
Edmonton	91,876 01	68,193 53	74,229 31	36,415 95
Calgary	53,269 47	61,662 86	60,967 02	40,532 49
Vancouver	95,853 82	54,126 49	119,573 63	197,139 56
		950,331 32	1,308,870 02	
Yukon Stage Services			69,061 12	
Headquarters		38,667 24		
	$3,187,127 39	$ 988,998 56	$1,377,931 14	$1,566,342 91
The comparative totals for the fiscal year 1941-42 were as follows	$3,029,230 00	$ 942,170 42	$1,329,742 94	$1,425,752 98

F Travelling expense payments in excess of $300 were: F. J. Colpman, $333.40; G. Herring, $519.62.

G Supplied by the King's Printer.

H Accounts of $1,000 or over were: Canadian National Railways, $1,852.86; Galt Art Metal Co., Ltd., $10,537.20; Pritchard-Andrews Co., Ltd., Ottawa, $1,540.85.

K One account of $1,000 or over was paid from this allotment, viz., Walsh Advertising Co., Ltd., Windsor, $22,215.96.

L Accounts of $1,000 or over were: Eastern Steel Products, Ltd., Montreal, $14,985.

Vote 248	**Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes**	**1,509,853 00**
Vote 485	**(Supplementary Estimates)**	**10,000 00**
Vote 430	**(Further Supplementary Estimates)**	**80,000 00**
		1,599,853 00
	Expenditures	**1,515,265 22**
	Lapsed	**$ 84,587 78**

	Estimates details	Allotments authorized	Expenditures
A Salaries	898,803 00	869,803 00	847,221 01
B Cost of Living Bonus	65,300 00	92,300 00	90,810 76
C Unemployment Insurance—Departmental Contributions		2,000 00	1,970 63
D Travelling Expenses	1,000 00	1,000 00	377 27
E Printing and Stationery	90,750 00	82,750 00	57,000 92
F Equipment and Maintenance	150,000 00	150,000 00	131,371 26
G Telegrams and Telephones	1,000 00	1,000 00	132 04
H Sundries	1,000 00	1,000 00	7 05
I Money Order Forms	25,000 00	33,000 00	27,740 67
J Manufacture of Postage Stamps	315,000 00	319,300 00	311,335 01
K Printing of Postal Notes	52,000 00	47,700 00	47,298 60
	$1,599,853 00	$1,599,853 00	$1,515,265 22

COMMENTS

These votes were provided to pay (i) the salaries (including cost of living bonus) and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from (*a*) the sale of postage, money orders and postal notes, and (*b*) the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

A As of March 31, 1943, there were 614 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Atwater, H. E.	$5,700 00
Bill, A. F.	4,620 00
Black, B. E.	2,400 00
Brenot, G. H.	3,600 00
Busey, S. A. D.	2,400 00
Campbell, J. B.	2,700 00
Coutts, W. F.	4,140 00
Deaville, A. S.	3,300 00
Demers, J. E. G.	2,460 00
Dewar, H. C.	2,400 00
Ford, A.	2,400 00
Fortune, H. J.	2,400 00
Hall, R. E.	2,400 00
Hancock, E. H.	3,600 00
Heath, W. A.	2,400 00
Hobart, M. T.	3,120 00
Holland, H.	2,400 00
Irving, K. H.	3,120 00
Landriault, R.	2,400 00
MacDonald, M. M.	3,120 00
MacDonald, N. H.	4,620 00
MacDonald, T. D.	2,400 00
McGreevy, L.	2,700 00
McManus, T. P.	2,700 00
Morin, J. N.	3,120 00
O'Hagen, A. W. S.	2,460 00
O'Halloran, W. H.	3,480 00
O'Hara, J. J.	4,620 00
Owen, J. A. (July 4)	2,700 00
Page, J. E.	2,400 00
Page, P. E. R.	2,400 00
Pothier, A. S.	3,600 00
Renwick, H.	3,120 00
Roy, J. A. C.	2,700 00
Ryan, J. H.	2,880 00
Sheldon, C. C.	3,060 00
Tennant, G. G.	3,120 00
Veniot, W. L. (Oct. 29)	3,120 00
Vermette, A.	2,400 00

E Supplied by the King's Printer. Bookkeeping machines to the value of $1,770 were purchased through this allotment.

F Accounts of $1,000 or over were: Hinde and Dauch Paper Co. of Canada, Ltd., Montreal, $1,167.46; International Business Machines Co., Ltd., Ottawa and Toronto, $15,538.18; John Neville Paper Co., Ottawa, $14,429.11; Remington Rand, Ltd., Toronto, $99,362.98.

I Supplied by the King's Printer.

J Payments of $1,000 or over were: Canadian Bank Note Co. Ltd., Ottawa, $284,506.37; Dominion Envelope Co., Ltd., Toronto, $5,064.41; King's Printer, Ottawa, $23,422.43.

K British American Bank Note Co., Ltd., Ottawa, $39,474; Canadian Bank Note Co., Ltd., Ottawa, $7,824.60.

PENSIONS AND OTHER BENEFITS

Vote 249 **Payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council**..... 5,000 00

Expenditures ..... nil

Lapsed ..... **$ 5,000 00**

SUPERANNUATION, RETIREMENT AND OTHER BENEFITS

Gratuities to families of deceased employees, Civil Service, Act, c. 22, R.S. ..... **$ 20,925 32**

WAR

War Expenditures to close of fiscal year 1942-43

Allotments—	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Current:			
Canadian Postal Corps	209,615 30		421,624 25
Non-Current:			
*Postal Censorship		1 87	583,200 23
	$ 209,615 30	$ 1 87	$1,004,824 48

*Postal censorship was transferred to the Department of National War Services at the close of 1941-42.

Allotment: Canadian Postal Corps **245,157 00**

Expenditures **209,615 30**

Lapsed ..... **$ 35,541 70**

A classification of expenditures follows:

A	Salaries, including Cost of Living Bonus and Unemployment Insurance	9,931 62
B	Travelling Expenses	2,883 58
C	Printing and Stationery	63,238 88
D	Equipment and Maintenance	11,226 12
E	Telegrams and Telephones	371 84
F	Mail Bags for Overseas Mail	121,963 26
		$ 209,615 30

COMMENTS

This allotment was provided to pay the expenses of the Base Post Office and Field Post Offices in Canada under the Canadian Postal Corps.

A As of March 31, 1943, there were 7 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date.

B One employee was paid travelling expenses in excess of $300, viz., E. J. Underwood, $2,870.83.

C Supplied by the King's Printer. These expenditures included $564.75 for office machines.

F Payments of $1,000 or over were: Canadian Bag Co., Toronto and Montreal, $39,193.19; Dominion Textile Co., Ltd., Montreal, $36,461.42; Kingston Penitentiary, Kingston, $4,920.13; C. Richardson & Co., St. Mary's, $1,763.99; Richmond Tailors, Richmond Hill, $11,946.69; W. Robinson and Son Converters, Ltd., $16,470.13; Saint Vincent de Paul Penitentiary, St. Vincent de Paul, $9,689.92.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
United Kingdom Postal and Telegraph Censorship Department Account .....(Cr.)	$ 0 98	$ 44,288 68	$ 44,289 66	

COMMENTS

This account is to record payments by the Post Office Department (chargeable to an encumbrance against the War Appropriation for Postal Censorship allotted the Department of National War Services) of salaries and other expenses of United Kingdom Civil Servants sent to Canada to perform censorship duties on behalf of the United Kingdom authorities. Such payments are recovered from the United Kingdom.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Unclaimed cheques Suspense—Post Office Department .....$	39 34	$ 11 36		$ 50 70

COMMENTS

All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

[16] Post Office Account

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
Post Office Account.....	$6,900,357 60	$279,155,098 44	$281,452,036 66	$4,603,419 38

COMMENTS

The Post Office Account is a composite balance representing the difference between the values of the recorded assets and liabilities of the Post Office Department. The assets include cash in the hands of postmasters, and accounts receivable from other countries in respect to money orders, parcel post and transit charges. The liabilities include accounts payable for parcel post and transit charges on mail for delivery abroad and the department's liability for money orders and postal notes outstanding.

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[17] Post Office Savings Bank

	Cr. Balance Mar. 31, 1942	Receipts	Disursements	Cr. Balance Mar. 31, 1943
Post Office Savings Bank.....	$ 21,671,413 38	$8,825,889 15	$6,123,311 05	$ 24,373,991 48

COMMENTS

As at March 31, 1942, the balance at the credit of depositors in the Post Office Savings Bank was $21,671,413.38. Deposits during the year amounted to $8,386,978.73 and interest credited to the accounts amounted to $438,910.42. Withdrawals during the year totalled $6,123,311.05. The balance of $24,373,991.48 at the credit of depositors as at March 31, 1943, therefore represented a net increase of $2,702,578.10. Gold held on March 31, 1943, for the account of the Post Office Savings Bank, as provided by the Savings Bank Act, c. 15, R.S., amounted to $2,437,399.15 (valued on the basis of $20·671834 per fine ounce).

1942-43

PUBLIC ACCOUNTS

PART II

Q

PRIME MINISTER'S OFFICE

Details of

REVENUES AND EXPENDITURES

87551—49½

PRIME MINISTER'S OFFICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—	
[12] Consolidated Fund:	
Ordinary	62,126 66
War	17,092 05
	$79,218 71

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	51,260 00	45,126 74	39,680 22
Continuing Statutory Provisions	16,999 92	16,999 92	16,999 92
	68,259 92	62,126 66	56,680 14
Allotted from the War Appropriation	18,700 00	17,092 05	9,581 55
Total	$ 86,959 92	$ 79,218 71	$ 66,261 69

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Q—3	Stat.	Salary of the Prime Minister —Salaries Act, c. 182, R.S.	14,999 92	14,999 92	
Q—3	Stat.	Motor Car Allowance to Prime Minister—Appropriation Act No. 5, c. 61, 1931	2,000 00	2,000 00	
Q—3	250	Salaries of Staff	51,260 00	45,126 74	6,133 26
		Total Ordinary	68,259 92	62,126 66	6,133 26
		WAR			
Q—3		Office of the Prime Minister —Additional assistance due to the War	18,700 00	17,092 05	1,607 95
		Grand Total	$ 86,959 92	$ 79,218 71	$ 7,741 21

Salary of the Prime Minister—Salaries Act, c. 182, R.S. ..... **$ 14,999 92**

Motor Car Allowance to Prime Minister—Appropriation Act No. 5, c. 61, 1931 ..... **$ 2,000 00**

Vote 250 Salaries of Staff **51,260 00**
Expenditures **45,126 74**

Lapsed ..... **$ 6,133 26**

	Estimates details	Allotments authorized	Expenditures
Salaries	$ 51,260 00	$ 51,260 00	$ 45,126 74

COMMENTS

As of March 31, 1943, there were 20 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: E. Handy, $2,640, secretarial allowance, $600; J. W. Pickersgill, $5,000; W. J. Turnbull, $7,000; A. Walker, $2,400, secretarial allowance, $300.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Office of the Prime Minister—Additional assistance due to the War.....	$ 17,092 05		$ 26,673 60

Allotment: Office of the Prime Minister—Additional assistance due to the war **18,700 00**
Expenditures **17,092 05**

Lapsed ..... **$ 1,607 95**

COMMENTS

As of March 31, 1943, there were 10 employees paid from this allotment. Employees receiving annual salaries of $2,400 or over on that date: P. Acland, $6,500.

1942-43

PUBLIC ACCOUNTS

PART II

R

PRIVY COUNCIL OFFICE

Details of

REVENUES AND EXPENDITURES

PRIVY COUNCIL OFFICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	62,126 71	Ordinary	94 03
War	1,502,544 50		
	$1,564,671 21		$ 94 03

REVENUES

Ordinary Revenue—	1942-43	1941-42
Services and Service Fees	94 03	
	$ 94 03	

Certified correct.

JOHN GRIERSON,
General Manager,
Wartime Information Board.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	62,875 00	62,126 71	54,104 79
Allotted from the War Appropriation	1,609,179 11	1,502,544 50	4,343 10
Total	$1,672,054 11	$1,564,671 21	$ 58,447 89

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
R—3	251	General Administration	62,875 00	62,126 71	748 29
		Total Ordinary	62,875 00	62,126 71	748 29

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR			
R—4		Statutory Orders and Regulations Division	32,179 11	29,019 59	3,159 52
R—4		Wartime Information Board—General Administration, including grant of $5,000 to the Canadian Council of Education for Citizenship	1,531,900 00	1,454,470 99	77,429 01
R—8		Expenses of Trip of Canadian Journalists to the United Kingdom	25,100 00	15,560 59	9,539 41
R—8		Overseas Publicity	20,000 00	3,493 33	16,506 67
		Total War	1,609,179 11	1,502,544 50	106,634 61
		Grand Total	$1,672,054 11	$1,564,671 21	$ 107,382 90

Vote 251 . General Administration **62,875 00**

Expenditures **62,126 71**

Lapsed ..... **$ 748 29**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	55,700 00	55,700 00	55,566 88
B	Cost of Living Bonus	2,175 00	2,980 00	2,979 81
C	Printing and Stationery	3,000 00	3,185 00	3,184 83
D	Sundries	2,000 00	1,010 00	395 19
		$ 62,875 00	$ 62,875 00	$ 62,126 71

COMMENTS

A As at March 31, 1943, there were 28 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: A. D. P. Heeney, Clerk of the Privy Council, $9,000; W. E. D. Halliday, $2,700; H. R. L. Henry, $5,000; A. M. Hill, $4,020; H. W. Lothrop, $5,220; M. G. Roe, $2,400; W. J. Wall, $3,000.

WAR

War Expenditures to close of fiscal year 1942-43

Allotments—	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Current:			
Statutory Orders and Regulations Division	29,019 59		40,675 60
Wartime Information Board—			
General Administration, including grant of $5,000 to the Canadian Council of Education for Citizenship	1,454,470 99		1,454,470 99
Expenses of Trip of Canadian Journalists to the United Kingdom	15,560 59		15,560 59
Overseas Publicity	3,493 33		3,493 33

Allotments—*Concluded*	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Non-current:			
Expenses of the censorship Co-ordination Committee			4,901 96
Expenses of the Sub-committee of the Cabinet on Public Information			23,382 09
	$1,502,544 50		$1,542,484 56

Allotment: Statutory Orders and Regulations Division **32,179 11**

Expenditures **29,019 59**

Lapsed ..... **$ 3,159 52**

COMMENTS

This Division was established by P.C. 7992 of September 4, 1942, to act as a central agency for recording the numerous orders and regulations of a legislative character made by the Governor in Council and various wartime authorities and agencies. From time to time a selection of these, as determined by the Director of this Division, is published under the title "Canadian War Orders and Regulations".

As at March 31, 1943, there were 4 employees paid from this allotment. The following employee was receiving an annual salary in excess of $2,400: R. Lesage, $3,600.

Charges were as follows: salaries, $3,868.73; printing and stationery, $25,006.75; removal expenses, R. Lesage, $144.11 (T.239118 B., March 18, 1943).

Allotment: Wartime Information Board—General Administration, including grant of $5,000 to the Canadian Council of Education for Citizenship **1,531,900 00**

Expenditures **1,454,470 99**

Lapsed ..... **$ 77,429 01**

A classification of expenditures follows:

A	Salaries	266,609 34
B	Unemployment Insurance	1,001 89
C	Travelling Expenses	41,555 55
D	Motion Pictures	677,142 65
E	Radio	20,436 74
F	Photographs and Mats	97,188 13
G	Pamphlets	153,213 34
H	Posters and Art Work	64,646 86
I	Printing and Stationery	37,405 00
J	Public Speaking	6,007 46
K	Canadian Council of Education for Citizenship	5,000 00
L	Committee on Morale	3,188 08
M	Miscellaneous	81,075 95
		$1,454,470 99

COMMENTS

By P.C. 8099, September 9, 1942, the powers relative to Public Information, previously vested in the Minister of National War Services, were transferred to the Wartime Information Board, and the Board, composed of a Chairman, Vice-Chairman and eight members made responsible to the Prime Minister in his capacity as President of the Privy Council and Chairman of the War Committee of the Cabinet. Expenditures were incurred in connection with (*a*) co-ordinating the existing public information services of the Government and supervising the release from government sources of Canadian war news and information to countries outside Canada; (*b*) providing means and facilities for distributing Canadian war news and information; and (*c*) undertaking programs to stimulate public morale and to obtain from the Canadian people their utmost co-operation in the national emergency.

A C As of March 31, 1943, there were 117 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as living allowances and travelling expenses where the amount was in excess of $300.

	Salary rate	Living allowance	Travelling expenses
Alexander, G. (Mar. 1)	$ 2,820 00		
Andrew, G. C.	4,500 00		
Bagley, G. S.	3,600 00		
*Benoit, G. R. G.	3,420 00		$1,159 73
Casey, L.	10,000 00 (U.S. Funds)	$1,538 46 ($7 per diem)	794 16
Cloutier, A. E.	4,000 00		820 52
Connolley, J. S. (Oct. 26)	2,640 00		
Cook, C. W. (Sept. 19)	3,000 00		
†Corbett, E. A.	$15 per diem		454 56
Dalgleish, O. (Aug. 1)	3,650 00		
Dechene, J. M. (Mar. 1)	2,400 00		409 12
Denis, F. (Mar. 1)	3,120 00		
Draper, R. A.	3,600 00		
Foster, R. (Oct. 1)	3,300 00		380 52
Fraser, J. M. (Jan. 1)	3,200 00	179 00 ($75 per month)	
Freifeld, S. A.	6,000 00 (U.S. Funds)		
Fremont, D.	3,120 00		
Geldert, G. M.	3,300 00		372 40
Goodfellow, J. G. (Jan. 10)	2,400 00		
Hambleton, G.	3,000 00		
Herbert, W. B. (Dec. 4)	4,800 00		369 24
Herbin, J. R.	3,300 00		
Hosken, G. S.	4,200 00		
Jasmin, G. (Nov. 23)	3,650 00		
Ketchum, J. D.	6,000 00		
King, F. R.	2,520 00		
Knott, L. L. (Feb. 16)	4,800 00		681 45
MacGillivray, L. M. (Oct. 1)	3,000 00		
MacTaggart, K. W. (Oct. 1)	5,000 00		
‡Malone, P.	3,000 00	249 99 ($1,000 per annum)	
Martin, J. (Jan. 16)	5,000 00		
McCracken, G. W.	4,500 00		
McKenna, A. J.	5,200 00		710 57
McLeod, W. P. (May 22)	2,400 00		
Morant, N.	3,300 00		3,173 48
Morin, G.	3,120 00		
Mosher, J. H. (Jan. 1)	3,650 00		
Murray, D. B. (Dec. 1)	3,500 00		
Oastler, J. A.	5,700 00		1,533 68

	Salary rate	Living allowance	Travelling expenses
Ranger, P.	3,300 00		
Reading, P.	6,000 00		
Reinke, C. (July 1)	5,200 00		551 40
Rowed, H. (Mar. 1)	2,400 00		1,316 03
Saint-Loup, P. P.	2,820 00		
Smart, C. L. (Feb. 1)	5,000 00		1,577 74
Smith, E. G.	4,020 00		366 91
Sutherland, H. R. M.	5,000 00 (U.S. Funds)	1,243 21 ($7 per diem)	498 67
Sykes, A.	3,120 00	460 00 ($5 per diem)	
Tessier, R.	2,640 00		
Thomas, B.	3,900 00 (U.S. Funds)		
Tisdall, C. W.	3,000 00		
Wallace, D. P. (Nov. 9)	2,400 00		
West, B.	3,650 00		1,046 38

*Two employees were receiving annual war duties supplements on March 31, as follows: G. R. G. Benoit, $1,580; C. Vaison, $240.

†The per diem salary paid E. A. Corbett was $630 for the actual number of days worked.

‡In addition to the above, P. Malone received $75 as operational allowance at the annual rate of $300 for which authority is to be obtained by the administration.

Employees serving without salary were paid as follows:

	Living allowance	Living and travelling expenses	Travelling expenses
Campbell, J. H.	$4,218 00 ($20 per diem U.S. Funds)		$1,106 11
Crandall, C. F.		$ 560 68	
Dunton, D.		1,851 42	
Garner, H. L.		2,533 14	
Grierson, J.			*1,307 16
Jean, E.		662 34	
Lash, G. H. (Sept. 19)	1,710 00 ($10 per diem)		967 20
MacKenzie, N. A.		548 11	
Melancon, C. (Sept. 30)	1,430 00 ($10 per diem)		327 57
Moodie, C.			921 24
Perrault, R. B. (Dec. 28)		709 37	
Porter, C.		729 52	
Rogers, H. (Feb. 10)		1,331 74	
Ryan, F.		2,242 26	
Sedgwick, H.	4,395 60 ($20 per diem U.S. Funds)		1,178 78
Vining, C. (Feb. 12)		996 95	

*(See also Vote 201, Department of National War Services.)

D The entire amount was paid to the National Film Board. Theatrical and non-theatrical motion pictures and newsreels of wartime subjects were produced and distributed by the National Film Board throughout Canada and Overseas. Non-theatrical sixteen-millimetre reproductions were supplied for use in halls, churches, schools, and factories. To facilitate a monthly showing of these reproductions to communities not normally served with motion

pictures, circuits were established across Canada. In co-operation with Dominion Government departments and various industrial, labour, and educational groups, Industrial Film Circuits were also established across Canada.

E Speeches and programs of an educational nature designed to (*a*) foster Canadian unity; (*b*) provide basic information about the Canadian war effort; and (*c*) answer questions in the public mind, were broadcast over various radio stations regionally and from coast to coast. Expenses in this connection include the following payments: Canadian Broadcasting Corporation, Ottawa, $13,260.39; Beaudry-Harwood Radio Productions, Montreal, $4,328.80.

F Still photographs providing coverage of Canada's wartime activities were distributed in print and mat form to newspapers and periodicals in Canada, the United States, and Overseas. Window display pictures were made available for large department stores, libraries, and exhibitions. Payments over $5,000 were made to the following: Bomac Electrotype Co., Ltd., Toronto, $5,781.31; The Gilliams Service, Inc., New York, $35,975.03; National Film Board, Ottawa, $16,078.32; Rapid Grip and Batten, Ltd., Montreal, $25,572.48.

G This expenditure covers the cost of producing and distributing booklets, leaflets, and folders designed to (*a*) describe various aspects of Canada's war activities; (*b*) encourage popular attachment to the democratic way of life; and (*c*) stimulate public morale. The King's Printer was paid $126,856.48.

H Artists were engaged and posters produced to intensify public participation in the war effort, and to discourage careless talk about topics of interest to the enemy. Distribution was made to service clubs, boards of trade, industrial plants, schools, etc. Small size miniatures suitable for insertion in ordinary correspondence envelopes were distributed to Government departments, insurance companies, banks, public utilities, etc. The King's Printer was paid $79,504.12. Of this amount $37,634.96 was refunded by the Department of National Defence. J. A. Lemay, artist, was paid $4,348.75.

I Payment of $35,835.61 was made to the King's Printer for envelopes and letter heads, stationery and supplies, typewriters and equipment, etc.

J Public speakers addressed local gatherings throughout Canada on a variety of topics pertaining to the war effort.

K A grant of $5,000 was made to the Canadian Council of Education for Citizenship to assist this organization in meeting its general administrative expenses.

L This committee was established to act as a consultant body on problems affecting national morale, and to advise the Director of Public Information as to publicity needs and approaches. Since October 8, 1942, the functions of the committee have been carried on by Board employees.

M This includes telegrams, $2,682.04; telephones, $6,886.19; postage, $16,396.17; subscriptions, $5,868.37; express and cartage, $16,094.21.

GENERAL

Special activities of the Board, and costs thereof, follow: (*a*) tour by representatives of United States radio chains, $2,751.38; (*b*) tour by Mexican and Bolivian editors, $1,478.65; (*c*) luncheon for members of the National Editorial Association of the United States, $863.89; (*d*) fees and travelling expenses of Father Thaddeus Kotowski, $821.63; (*e*) tour by the Ministers of China, Czechoslovakia, Chile and Russia, $750.05; (*f*) Argentine newspapermen's tour, $749.96; (*g*) radio program "Town Meeting Of The Air", $588.44; (*h*) tour by J. C. Viera, Brazilian journalist, $514.12; and (*i*) tour by "Oakville" heroes to New York, $473.76.

To facilitate distribution of Canadian war news and information in the United States, offices were opened in New York and Washington. These offices incurred expenditures as follows:

	New York	Washington
Salaries and Allowances	24,564 85	10,355 74
Travelling Expenses	2,803 81	2,625 91
Photographs and Mats	17,271 13	54 95
Printing and Stationery	1,368 22	497 63
Miscellaneous	13,777 73	1,870 88
	$ 59,785 74	$ 15,405 11

Gilliams Service, Inc., New York, was paid $17,105.72 for photographs and mats. Miscellaneous expenditures included the following: New York—office furnishings, $3,798.47; press services, $3,204.97; rent and office maintenance, $2,774.40; telephones, $2,505.16; telegrams, $356.55; and Washington—furnishings, $512.55; press services, $511.89.

Allotment: Wartime Information Board—Expenses of Trip of Canadian Journalists to the United Kingdom		**25,100 00**
Expenditures		**15,560 59**
Lapsed	**$**	**9,539 41**

COMMENTS

This expenditure was incurred in connection with the transportation and living costs of twelve Canadian journalists who travelled to Great Britain in order to report on the activities of our fighting forces on service Overseas.

Allotment: Wartime Information Board—Overseas Publicity		**20,000 00**
Expenditures		**3,493 33**
Lapsed	**$**	**16,506 67**

COMMENTS

This expenditure covers the cost of the London Office of the Wartime Information Board.

1942-43

PUBLIC ACCOUNTS

PART II
S

PUBLIC ARCHIVES

Details of

REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	122,656 03	Ordinary	675 78
War	860 00		
	$ 123,516 03		$ 675 78

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Proceeds from sales	$ 675 78	$ 2,049 14

Details

Proceeds from sales—	
Sale of war trophies, metal, etc.	$ 675 78

Certified correct.

G. LANCTOT,
Dominion Archivist.

COMMENTS

Under authority of P.C. 2516 of April 10, 1941, the Chairman of the Military Museum Board and the Salvage Officer have charge of the disposal of sundry war trophies for the benefit of the war effort. These trophies were distributed to various municipalities, public and military museums throughout Canada, after the last war. The previous policy governing the distribution of such trophies provided that they should remain the property of the Dominion of Canada, and could not at any time be sold or otherwise disposed of by such municipalities or other bodies.

APPROPRIATIONS AND EXPENDITURES

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	135,191 00	122,126 03	123,152 33
Continuing Statutory Provisions	530 00	530 00	
	135,721 00	122,656 03	123,152 33
Allotted from the War Appropriation	860 00	860 00	2,600 00
Total	$ 136,581 00	$ 123,516 03	$ 125,752 33

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
S-3	252	General Administration and Technical Services	135,191 00	122,126 03	13,064 97
S-4	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	530 00	530 00	
		Total Ordinary	135,721 00	122,656 03	13,064 97
		WAR			
S-4		Compensation to former members of the Archives staff at Paris for the loss of personal effects and household goods due to enemy occupation	860 00	860 00	
		Grand Total	$ 136,581 00	$ 123,516 03	$ 13,064 97

Vote 252 General Administration and Technical Services **135,191 00**
Expenditures **122,126 03**

Lapsed ..... **$ 13,064 97**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	120,845 00	119,875 00	108,090 52
B	Cost of Living Bonus	3,846 00	5,046 00	4,821 27
C	Printing and Stationery	6,000 00	6,000 00	5,106 80
D	Travelling Expenses	1,000 00	650 00	559 50
E	Purchase and copying of books, papers, manuscripts, maps, etc.	1,500 00	1,850 00	1,780 15
F	Sundries	2,000 00	1,770 00	1,767 79
		$ 135,191 00	$ 135,191 00	$ 122,126 03

COMMENTS

A As of March 31, 1943, there were 51 employees paid from this vote. Those receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets) were: G. Lanctot, Dominion Archivist, $8,000; G. W. Bailey, $2,520; A. Beaulieu, $2,520; J. C. O. Bertrand, $2,400; L. Brault, $3,000; C. J. Dewar, $2,400; N. Fee, $4,380; D. G. Godfrey, $3,000; G. T. Hamilton, $3,180; J. F. Kenny, $4,440; M. Kinnear, $2,520; R. Laroque, $2,760; A. F. Macdonald, $3,180 (Jan. 22); S. Marion, $3,960; J. F. McKay, $2,520; J. S. Patrick, $2,400; W. A. Proctor, $2,400; N. Story, $2,520; F. W. Thompson, $2,400; H. Wooding, $2,400.

C All payments made to the King's Printer.

D G. Lanctot received $473.40 for travelling expenses.

E One payment over $300 was made: A. Descarries, $388.

F Payments from this allotment included the following items: Robert LaRoque, $480 (T.238474.B, Feb. 18, 1943); Simon Routier, $10 (T.238475.B, Feb. 18, 1943); Marcel Dugas, $180 (T.238476.B, Feb. 18, 1943); Victor E. Beique, $300 (T.238477.B, Feb. 18, 1943). The above payments were made as interim compensation for clothing, property or effects lost or abandoned because of enemy occupation of France. Also included in this allotment were expenses of the London office totalling $292.79.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. ..... $ **530 00**

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Compensation to former members of the Archives Staff at Paris for the loss of personal effects and household goods due to enemy occupation.....	$ 860 00		$ 3,460 00

Allotment: Compensation to former members of the Archives Staff at Paris for the loss of personal effects and household goods due to enemy occupation..... **860 00**

Expenditures ..... $ **860 00**

COMMENTS

Under Treasury Board Minutes T.232158.B, T.232159.B and T.232160.B of October 22, 1942, payments were made as follows: Victor E. Beique, $350; Marcel Dugas, $230; Robert Laroque, $280. These payments were in addition to the interim compensation under Vote 252.

1942-43

PUBLIC ACCOUNTS

PART II

T

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	$ 245,422 42	Ordinary	$ 169,795 06

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	$ 409,895 38	[21] Contingent and Special Funds	(Dr.) $ 290 00

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page T-6.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Proceeds from Sales	$ 169,795 06	$ 401,351 16

Details

A	*Canada Gazette*—subscriptions, copies and advertising	44,703 92
B	Sale of publications: Parliament and Departments, $19,140.33; Public, $68,058.42	87,198 75
C	Waste paper contract	36,000 00
D	Sale of discarded equipment, etc.	1,892 39
		$ 169,795 06

COMMENTS

The decrease in revenues of $231,556.10 in 1942-43 as compared with those for 1941-42, is largely accounted for by the fact that the operations recorded in the King's Printer's Advance Account resulted in an excess of expenditures over revenues, whereas there was an excess of revenues over expenditures of $257,257.12 for the previous year. Other fluctua-

tions were: increases of $12,112.71 in sales of publications and $14,000 in the contract for waste paper; and decreases of $332.78 in revenue from the *Canada Gazette* and $78.91 in sales of discarded equipment.

A The *Canada Gazette* is the official gazette of Canada, the printing of which is executed by the King's Printer under Section 28 of the Public Printing and Stationery Act; the rates for advertising, and for subscriptions and single copies, are established by the Governor in Council.

C The sale of waste paper was made to Sachs Bros. Ltd., Ottawa, under an annual contract with the approval of the Governor in Council.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	253,746 00	242,806 94	192,147 68
Continuing Statutory Provisions	1,616 68	1,616 68	2,200 01
Transferred from annual appropriations of the Department of Finance	998 80	998 80	285 76
Total	$ 256,361 48	$ 245,422 42	$ 194,633 45

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
T–4	253	Departmental Administration	40,619 00	40,612 80	6 20
T–4	254	Printing, Binding and Distributing the Annual Statutes	8,500 00	689 03	7,810 97
T–4	255, 431	*Canada Gazette*	58,283 00	56,975 49	1,307 51
T–5	256, 486	Plant—Repairs and Renewals	47,875 00	47,247 69	627 31
T–5	257, 417, 432	Distribution of Official Documents	49,467 80	49,374 63	93 17
T–6	258	Printing and Binding Official Publications for sale and distribution to Departments and the Public	50,000 00	48,906 10	1,093 90
		SUPERANNUATION AND RETIREMENT BENEFITS			
T–6	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	1,616 68	1,616 68	
		Total	$ 256,361 48	$ 245,422 42	$ 10,939 06

Vote 253 Departmental Administration **40,619 00**
Expenditures **40,612 80**

Lapsed ..... **$ 6 20**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	30,440 00	30,154 92	30,154 92
B	Cost of Living Bonus	429 00	585 00	585 00
C	Travelling Expenses	1,000 00	322 03	322 03
D	Printing and Stationery	7,250 00	6,927 40	6,921 20
E	Sundries	1,500 00	2,629 65	2,629 65
		$ 40,619 00	$ 40,619 00	$ 40,612 80

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: E. Cloutier, King's Printer and Controller of Stationery, $8,000; F. G. Bronskill, $4,620; Y. Fortin, $2,520; G. Randall, $3,000; G. Vizard, $3,000.

Vote 254 Printing, Binding and Distributing the Annual Statutes **8,500 00**
Expenditures **689 03**

Lapsed ..... **$ 7,810 97**

COMMENTS

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament, 6-7 Geo. VI; chap. 1-36, paper edition only: English 3,600, French 185.

Vote 255 ***Canada Gazette*** **36,283 00**
Vote 431 (Further Supplementary Estimates) **22,000 00**

58,283 00
Expenditures **56,975 49**

Lapsed ..... **$ 1,307 51**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	4,560 00	4,650 00	4,650 00
B	Cost of Living Bonus	143 00	143 00	137 64
C	Printing and Binding	53,580 00	53,490 00	52,187 85
		$ 58,283 00	$ 58,283 00	$ 56,975 49

COMMENTS

A As of March 31, 1943, there were 2 employees paid from this vote, J. L. A. Boyer receiving an annual salary of $2,760.

C The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 256 Plant—Repairs and renewals	**10,000 00**
Vote 486 (Supplementary Estimates)	**37,875 00**
	47,875 00
Expenditures	**47,247 69**
Lapsed	**$ 627 31**

		Estimates details	Allotments authorized	Expenditures
A	Maintenance and Repairs	1,000 00		
B	Equipment and Supplies	45,975 00	46,975 00	46,452 03
C	Freight, Duty, etc.	900 00	900 00	795 66
		$ 47,875 00	$ 47,875 00	$ 47,247 69

COMMENTS

This vote is provided for the maintenance of the printing plant and equipment in the Printing Bureau.

The following firms received payments of over $5,000 from this vote: Canadian Fairbanks-Morse Ltd., Montreal, $7,054; Monotype Company of Canada Ltd., Toronto, $6,143.56; Sears Ltd., Montreal, $12,321.66; Toronto Type Foundry Co., Ltd., Montreal, $12,863.40.

Vote 257 Distribution of Official Documents	**46,369 00**
Vote 432 (Further Supplementary Estimates)	**2,100 00**
	48,469 00
Vote 417 Cost of Living Bonus Supplement	**998 80**
	49,467 80
Expenditures	**49,374 63**
Lapsed	**$ 93 17**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	32,190 00	29,357 00	29,353 21
B	Cost of Living Bonus	2,809 00	3,807 80	3,807 80
C	Delivery, mechanical supplies and char service	2,500 00	2,370 00	2,369 84
D	Printing and Stationery	3,900 00	5,628 00	5,590 69
E	Mechanical and Shipping Services	5,870 00	7,105 00	7,083 34
F	Sundries	1,200 00	1,200 00	1,169 75
		$ 48,469 00	$ 49,467 80	$ 49,374 63

COMMENTS

This vote is charged with the costs of distribution of the official publications of Parliament and the government departments as provided for by the Public Printing and Stationery Act.

A As of March 31, 1943, there were 25 employees paid from this vote, E. J. Larochelle receiving an annual salary of $2,400.

Vote 258 Printing and Binding Official Publications for sale and distribution to Departments and the Public..... 50,000 00
Expenditures 48,906 10

Lapsed .....$ 1,093 90

	Estimates details	Allotments authorized	Expenditures
A Printing, etc., for free distribution.....	7,700 00	6,700 00	5,688 44
B Printing, etc., for sale.....	42,300 00	43,300 00	43,217 66
	$ 50,000 00	$ 50,000 00	$ 48,906 10

COMMENTS

A B The printing and binding of the various publications was done by the Printing Branch of the Department under the authority of the Public Printing and Stationery Act. The publications are stocked in the Printing Bureau for distribution and sale.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.$ 1,616 68

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A King's Printer's Advance—Printing	942,331 69	7,404,089 34	7,968,735 70	1,506,978 05
B King's Printer's Advance—Stationery	174,052 05	5,816,893 29	5,911,279 09	268,437 85
C Public Printing and Stationery —Suspense	249,136 78	249,136 78		
	$1,365,520 52	$ 13,470,119 41	$ 13,880,014 79	$1,775,415 90

COMMENTS

A B Section 38 of the Public Printing and Stationery Act was amended by chapter 5, 1928. It authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding $700,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions." All moneys collected from the public service are treated as repayments.

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased to offset the cost of operation, and this charge is absorbed by the various departments in their purchases; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of $1,775,415.90 shown above must be deducted the sum of $55,673.69, representing amounts due the King's Printer by other departments and other Governments at the close of the fiscal year, and which are allowed as deductions under

Section 38 of the Act, leaving the sum of $1,019,742.21 in excess of the advances authorized ($700,000). An allotment from the War Appropriation is being obtained in 1943-44 to cover such excess.

The following is a statement of the operations for the year as shown in the King's Printer's Advance Account:

PRINTING BRANCH

Cost of goods sold:			
Inventory April 1, 1942	942,331 69		
*Salaries, $232,649.45; wages of prevailing rates staff, $1,048,515.66	1,281,165 11		
*Paper, printing material, etc.	2,276,952 12		
*Printing, binding, lithographing, etc., done outside the Department	4,351,106 01		
Office Printing, stationery and other expenditures	59,512 46		
Accounts Payable	8,065 78		
	8,919,133 17		
Less: Inventory March 31, 1943	1,430,993 06	7,488,140 11	
Work executed for departments and other governments, $7,452,975.54; sundry sales, $1.35		7,452,976 89	
Excess of Expenditures over Revenues			35,163 22

STATIONERY BRANCH

Cost of goods sold:			
Inventory April 1, 1942	174,052 05		
*Salaries, $128,344.68; wages of prevailing rates staff, $10,380.61	138,725 29		
*Materials and supplies	5,698,591 81		
Office printing, stationery and other expenditures	73,961 99		
	6,085,331 14		
Less: Inventory March 31, 1943	190,772 70	5,894,558 44	
Stationery sold to departments, and other governments, $5,822,918.23; sundry sales, $761.20		5,823,679 43	
Excess of Expenditures over Revenues			70,879 01
Total Excess of Expenditures over Revenues			$ 106,042 23

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by Section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S. 1927.

WATSON SELLAR,
Auditor General.

*Details of these items are shown at the end of this section.

At the close of the year, accounts totalling $55,673.69 were due the King's Printer as follows: Agriculture, $820.61; Finance, $55.97; House of Commons, $1,407.50; Labour, $975.05; Mines and Resources, $26.92; Munitions and Supply, $36,542.98; National Gallery of Canada, $3.77; National Research Council, $2,945.71; National War Services, $721.65;

Penitentiaries Branch, $30.87; Public Printing and Stationery, $226.55; Public Works, $1.94; Secretary of State, $438.59; Trade and Commerce, $89.34; Transport Commissioners, $47.48; Australian Air Liaison Office, $186.22; United Kingdom Payments Office, $2,747.02; National War Finance Committee, $8,105.52. Of this amount, $48,887.55 was due the Printing Branch and $6,786.14 due the Stationery Branch.

C This account was opened for the purpose of transferring amounts unpaid for printing and stationery by various departments at the close of the fiscal year 1941-42.

As this procedure is not now considered necessary, the amount of $3,253.11 still uncollected at the end of 1942-43 was transferred back to King's Printer's Advance Account, and the account closed.

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[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A War Savings Certificates Suspense—Public Printing and Stationery	415 00	16,842 00	17,132 00	125 00
B Unclaimed Cheques Suspense—Public Printing and Stationery	25 50			25 50
	$ 440 50	$ 16,842 00	$ 17,132 00	$ 150 50

COMMENTS

A Deductions from the salaries of employees of the Department, not paid by Central Pay Office, are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the Certificates are fully paid. The above balance represents the incomplete subscriptions at the close of 1942-43.

B All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

Details of King's Printer's Advance Account

As of March 31, 1943, there were 233 employees paid from this account, prevailing rates staff not included. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets).

	Salary rate
Baldwin, C. J.	$3,120 00
Bambrick, E. F.	2,520 00
Bolger, J. J.	2,400 00
Byrne, J. H.	3,360 00
Byron, F. W.	2,580 00
Cairncross, J.	2,700 00
Charette, O.	2,700 00
Cowtan, A. C.	2,700 00
Currie, R. W. H.	3,120 00
*Degagne, J. A.	2,580 00
Desrosiers, J. E.	2,820 00
Driscoll, J. W.	4,020 00
Farrell, F. M.	2,820 00
Gay, P. A.	4,920 00
Hamilton, W.	2,640 00
Hewton, F. A.	2,700 00
Jobin, I.	2,700 00
Keane, M. E.	2,880 00
Lacoste, A.	2,520 00
Lamb, G. F.	3,000 00
Mahoney, J. M.	3,840 00
Manary, W.	2,880 00
McCartney, S. (on loan to Dept. of National War Services from Sept. 14).	2,760 00
Parker, T. A.	2,700 00
Pelton, L. A.	3,120 00
Pooler, F. W.	3,120 00
Quirouette, J. L. A.	2,700 00
Reny, D. A.	2,700 00
Rothwell, B. E.	2,700 00

*This employee was paid in addition to his salary a special allowance of $352 for supervision of staff on night shift.

Paper, printing material, etc., purchased for the Printing Branch, amounted to $2,276,952.12. The following payments of $5,000 or over were made: Alliance Paper Mills Ltd., Merritton, $46,732; Barber-Ellis of Canada, Ltd., Toronto, $70,179.54; J. R. Booth Co., Ltd., Ottawa, $202,962.44; L. P. Bouvier Co., Ltd., Toronto, $5,910.06; Brown Brothers Ltd., Toronto, $39,909.26; Budge Carbon Paper Mfg. Co., Ltd., Montreal, $5,837.12; Canada Envelope Co., Montreal, $40,333.10; Canada Paper Co., Montreal, $89,891.23; Canadian Linotype Ltd., Toronto, $14,033.07; Comptoir National Enrg., Montreal, $32,187.40; W. V. Dawson Ltd., Montreal, $24,071.46; Walter Dickinson Co., Ltd., Toronto, $5,916.17; Dominion Envelope Co., Ltd., Toronto, $19,607.21; Don Valley Paper Co., Ltd., Toronto, $97,406.99; E. B. Eddy Co., Ltd., Hull, $229,938.01; W. J. Gage & Co., Ltd., Toronto, $60,729.27; Globe Envelopes Ltd., Toronto, $81,181.56; Gummed Papers Ltd., Brampton, $25,411.07; A. Kimball Ltd., Toronto, $9,251.86; Litho-Print Ltd., Toronto, $26,528.88; Luckett Loose Leaf Ltd., Toronto, $12,100.11; Monotype Co. of Canada Ltd., Toronto, $13,966.15; John Neville Paper Co., Ottawa, $6,064.92; Provincial Paper Co., Ltd., Toronto, $191,143.88; Rolland Paper Co., Ltd., Montreal, $330,873.53; St. Maurice Valley Paper Co., Ltd., Montreal, $34,037.79; Howard Smith Paper Mills Ltd., Montreal, $412,756.25; Whyte-Hooke Paper Co., Ltd., Toronto, $29,372.49.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to $4,351,106.01, of which the following firms received over $5,000: L'Action Sociale Ltee., Quebec, $15,815.86; Alexander Cable & Litho. Ltd., Toronto, $5,140.05; The Alger Press, Ltd., Oshawa, $17,039.39; Arthurs-Jones, Ltd., Toronto, $6,491.63; Ashton-Potter Ltd., Toronto, $17,865.75; The Atlas Press Ltd., Montreal, $8,563.26; The Beauregard Press Ltd., Ottawa, $5,613; The Benallack Lithographing & Printing Co., Ltd., Montreal, $63,833.63; T. H. Best Printing Co., Ltd., Toronto, $13,446.87; The Birch-Hinds Printing Co., Ltd., Montreal, $7,600.03; Birt Printing Co., Ltd., Winnipeg, $6,014.69; Bomac Electrotype Co., Ltd., Ottawa, $34,882.67; Brigdens Ltd., Toronto, $63,662.26; Brown Brothers Ltd., Toronto, $5,056.58; The Bryant Press Ltd., Toronto, $38,090.65; Bulman Brothers Ltd., Winnipeg, $7,932.11; Burt Business Forms Ltd., Toronto, $168,619.33; Business Systems Ltd., Toronto, $87,488.30; Canada Decalcomania Co., Ltd., Toronto, $10,158.13; Canada Leather Goods Co., Ottawa, $19,790.46; Canada Printing & Publishing Co., Montreal, $58,108.22; Canadian Bank Note Co., Ltd., Ottawa, $215,084.91; The Canadian Nashua Paper Co., Ltd., Peterborough, $56,987.54; The Canadian Publishers Ltd., Winnipeg, $9,584.73; Charrier & Dugal Ltee., Quebec, $31,721.52; The Clarke & Stuart Co., Ltd., Vancouver, $13,435.90; Clen-Mathers Press Ltd., Montreal, $5,625.17; Commercial Printers, Ltd., Regina, $21,839.84; Copeland-Chatterson Ltd., Brampton, $47,336.94; Copp Clark Co., Ltd., Toronto, $37,528.58; Crain Printers Ltd., Ottawa, $311,685.82; Curtis Co., Ltd., Windsor, $31,545.15; Dadson-Merrill Press Ltd., Ottawa, $63,275.48; Davis Lisson Ltd., Hamilton, $5,355.05; Desbarats Printing Co., Ltd., Montreal, $5,730.44; Pierre Des Marais, Montreal, $6,325.85; Ditto of Canada Ltd., Toronto, $5,799.39; Dominion Loose Leaf Co., Ltd., Ottawa, $48,184.60; Le Droit, Ottawa, $49,208.28; Robert Duncan & Co., Ltd., Hamilton, $15,608.29; V. J. Dunne & Co., Ltd., Ottawa, $7,512.08; Espie Printing Co., Ltd., Toronto, $7,568.60; Evans & Kert, Ltd., Ottawa, $13,267.63; Federated Press Ltd., Montreal, $279,765.37; Franks-Haygarth-Mitchell Co., Ltd., London, $6,048.08; W. J. Gage & Co., Ltd., Toronto, $14,667.05; Gazette Printing Co., Ltd., Montreal, $47,393.58; The Herald Press Ltd., Montreal, $54,089.35; Howell Lithographic Co., Ltd., Hamilton, $25,409.78; Hutchings and Patrick Ltd., Ottawa, $23,928.64; Ideal Press, Ltd., Ottawa, $11,722.07; Imprimerie Modele Ltee., Montreal, $5,093.07; W. T. Kirkby Co., Ltd., Toronto, $6,599.78; Lawson and Jones Ltd., London, $11,885.12; The Legge Press (Canada) Ltd., Ottawa, $10,200.05; La Lithographie du St-Laurent Ltee., Montreal, $84,376.65; Litho-Print Ltd., Toronto, $33,876.48; London Printing and Lithographing Co., Ltd., London, $29,453.93; John Lovell & Son, Ltd., Montreal, $18,755.39; Lowe-Martin Co., Ltd., Ottawa, $47,325.20; MacMillan Office Appliances Co., Westboro, $9,481.09; Les Editions Marquis Ltee., Montmagny, $6,105.91; R. G. McLean Ltd., Toronto, $23,236.08; Mercury Press Ltd., Montreal, $15,451.74; Might Directories Ltd., $27,477.21; Miller Lithographing Co., Ltd., Toronto, $12,901.48; Montreal Electrotypers & Engravers, Montreal, $17,831.47; Montreal Lithographing Co., Montreal, $29,581.25; Mortimer, Limited, Ottawa, $203,634.83; Mutual Press Ltd., Ottawa, $11,454.14; National Printers Ltd., Ottawa, $51,997.19; National Sales Check Book Co., Montreal, $5,944; La Cie. de Publications "Le Nouvelliste", Trois-Rivieres, $8,577.02; Office Stationery and Printing Co., Toronto, $7,671.89; Offset Print & Litho. Ltd., Toronto, $44,094.27; Ottawa Photo Engraving Ltd., Ottawa, $8,080.68; La Patrie Publishing Co., Ltd., Montreal, $82,399.08; Photo Engravers & Electrotypers, Ltd., Toronto, $78,870; Printers' Guild, Ltd., Pickering, $11,384.33; Printing Service Ltd., Montreal, $8,932.06; Progressive Printers, Ottawa, $7,248.10; The Public Press, Ltd., Winnipeg, $14,945.12; Rapid Grip & Batten Ltd., Montreal, $14,291.87; The Regal Press Ltd., Montreal, $9,669.07; Reid Brothers

& Co., Ltd., London, $27,376.48; Reid & Eibner Ltd., Winnipeg, $5,912.74; The Reid Press Ltd., Hamilton, $8,132.45; Richardson, Bond & Wright Ltd., Owen Sound, $84,023.99; E. S. & A. Robinson Ltd., Toronto, $9,083.21; Rolph-Clark-Stone, Ltd., Toronto, $124,123.13; The Ronalds Co., Ltd., Montreal, $117,171.79; Rous & Mann Ltd., Toronto, $57,061.05; The Runge Press Ltd., Ottawa, $101,831.93; The Ryerson Press Ltd., Toronto, $26,029.85; Sampson Matthews, Ltd., Toronto, $60,969.13; Saturday Night Press, Toronto, $63,346.68; Le Soleil, Quebec, $24,860.23; Southam Press, Montreal, $58,261.92; Southam Press, Toronto, $71,851.61; W. J. Stewart & Co., Ltd., Toronto, $10,925.40; Stovel Co., Ltd., Winnipeg, $22,810.11; Therien Freres Ltee., Montreal, $17,446.65; La Tribune Ltee., Sherbrooke, $7,008.15; Villemaire Brothers Ltd., Montreal, $21,430.72; Walker Press Ltd., Paris, $5,533.68; Woodward Press Inc., Montreal, $14,384.80.

Materials and supplies purchased for the Stationery Branch amounted to $5,698,591.81. The following payments of $5,000 or over were made: Acme Carbon & Ribbon Co., Ltd., Toronto, $43,415.32; Acme Office Supply Ltd., Ottawa, $81,939.78; Addressograph-Multigraph Co. of Canada Ltd., Toronto, $104,036.03; Librairie Beauchemin Ltee., Montreal, $19,629.48; The Beauregard Press, Ltd., Ottawa, $32,587.66; J. R. Booth Ltd., Ottawa, $5,127.32; Bostitch (Canada) Ltd., Montreal, $56,624.55; Brown Brothers Ltd., Toronto, $134,509.96; Budge Carbon Paper Mfg., Co., Ltd., Montreal, $52,322.94; Builders Sales Ltd., Ottawa, $5,520.22; Burroughs Adding Machine Co. of Canada, Ltd., $68,684.73; Canada Carbon & Ribbon Co., Ltd., Toronto, $44,804.95; Canada Paper Co., Ltd., Montreal, $9,525.92; Canadian Kodak Sales Co., Ltd., Toronto, $26,609.44; Canadian Postage Meters & Machines Co., Ltd., Toronto, $6,063.53; Capital Carbon & Ribbon Co., Ltd., Eastview, $68,630.19; Capital Stamp & Stationery Co., Ltd., Ottawa, $7,450.20; Hugh Carson Co., Ltd., Ottawa, $9,955.51; Carter's Ink Co., Ltd., Montreal, $12,114.56; The Clarke & Stuart Co., Ltd., Vancouver, $10,826.16; Clement & Clement Ltd., Quebec, $5,105.79; Comptoir National Engraving Co., Ltd., Montreal, $5,832.29; Continental Paper Products Ltd., Ottawa, $11,122.69; Copeland-Chatterson, Ltd., Brampton, $5,398.75; Cordage Distributors Ltd., Montreal, $8,949.03; Costain Office Machines Co., Ltd., London, $7,309.58; H. S. Crabtree Co., Ltd., Toronto, $13,667.04; Crain Printers Ltd., Ottawa, $18,574.30; Cutting Ltd., Toronto, $40,669.76; Derret Ltd., Toronto, $18,178.30; Dictaphone Corporation Co., Ltd., Toronto, $33,818.53; Ditto of Canada, Ltd., Toronto, $88,684.74; Dixon Pencil Co., Ltd., Newmarket, $41,352.66; Dominion Blank Book Co., Ltd., St. Johns, $6,181.37; Dominion Carbon & Stencil Supply Co., Ltd., Winnipeg, $8,724.64; Dominion Duplicators Ltd., Toronto, $46,072.52; Dominion Loose Leaf Co., Ltd., Ottawa, $69,583.21; Dominion Paper Co., Ltd., Montreal, $26,477.25; Dominion Textiles Ltd., Montreal, $6,575.69; Don Valley Paper Co., Ltd., Toronto, $18,549.01; Doon Twines Ltd., Kitchener, $56,390.61; V. J. Dunne & Co., Ltd., Ottawa, $33,524.81; Eagle Pencil Co. of Canada Ltd., Toronto, $66,982.87; E. B. Eddy Co., Ltd., Hull, $255,494.94; Thos. A. Edison Co. of Canada Ltd., Toronto, $13,841.23; Elliott Addressing Machine of Canada Ltd., Montreal, $11,611.61; Evans & Kert Ltd., Ottawa, $122,503.24; Federal Typewriter Co., Ltd., Ottawa, $254,719.92; J. Ford & Co., Ltd., Portneuf Station, $10,113.75; Friden Calculators Sales Agency Ltd., Ottawa, $6,060.90; W. J. Gage & Co., Ltd., Toronto, $37,215.85; John M. Garland, Son & Co., Ltd., Ottawa, $5,162.75; D. Gestetner (Canada) Ltd., Ottawa, $260,615.85; Grand & Toy Ltd., Toronto, $9,710.18; Gummed Papers Ltd., Brampton, $28,694.59; Hamilton Cotton Co., Ltd., Hamilton, $7,929.57; J. M. Hill, Ottawa, $70,930.31; Hutchings & Patrick, Ltd., Ottawa, $10,303.81; Imperial Typewriters of Canada, Ottawa, $37,652.82; Instruments Ltd., Ottawa, $54,659.30; International Business Machines Ltd., $207,629.79; Keuffel & Esser Co., Ltd., Montreal, $77,043.33; Lowe-Martin Co., Ltd., Ottawa, $116,133.32; The Luckett Loose Leaf Co., Ltd., Toronto, $5,584.59; Machon Sealing Wax Co., Ltd., Toronto, $5,201.06; The MacMillan Co. of Canada, Toronto, $8,342; MacMillan Office Appliances Co., Ltd., Westboro, $54,226.80; Thomas E. Mason Co., Ltd., Montreal, $31,420.75; McFarlane Son & Hodgson Ltd., Montreal, $19,512.23; The Mercury Press, Ltd., Montreal, $5,095.85; Might Directories Ltd., Toronto, $5,129.35; Mitchell & McGill Ltd., Toronto, $13,633.25; Montreal Office Machines Co., Ltd., Montreal, $6,428.26; National Cash Register Co. of Canada, Ltd., Toronto, $9,430.21; The Office Specialty Mfg. Co., Ltd., Newmarket, $90,846.37; The Ontario-Hughes Owens Co., Ltd., Ottawa, $113,777.30; Ottawa Paper Box Co., Ltd., Ottawa, $7,422.10; Ottawa Typewriter Co., Ltd., Ottawa, $55,322.93; Peerless Carbon & Ribbon Co., Ltd., Toronto, $83,473.36; Photostat Corporation, Toronto, $21,495.62; J. E. Poole Co., Ltd., Toronto, $20,925.20; H. H. Popham Co., Ltd., Ottawa, $28,334.80; The Powis Brothers Co., Ltd., Ottawa, $5,298.30; Provincial Paper Co., Ltd., Toronto, $39,390.50; The J. Frank Raw Co., Ltd., Toronto, $15,142.16; L. A. Reeves Ink Co., Ltd., Toronto, $5,018.75; Reliance Ink Co., Ltd., Winnipeg, $7,130.71; Remington Rand Ltd., Toronto, $168,491.73; Rolland Paper Co., Ltd., Montreal, $324,760.46; Roneo Co. of Canada Ltd., Toronto,

$187,694.38; Rotaprint Co., of Canada Ltd., $36,159.71; Royal Typewriter Co., Ltd., Montreal, $7,707.36; St. John's Ambulance Association Ltd., Ottawa, $13,029.50; Sears Ltd., $14,030.01; Seeley Systems Corporation Ltd., Toronto, $22,916.18; Howard Smith Paper Mills Ltd., Montreal, $238,740.51; Snelling Paper Sales, Ltd., Ottawa, $6,855.65; Southam Press, Montreal Ltd., Montreal, $18,654.53; Stone Straw Corporation Ltd., Toronto, $7,140.25; Thorburn & Abbott Ltd., Ottawa, $57,819.24; The Underwood Elliott Fisher Co., Ltd., $277,897.34; John Underwood & Co., Ltd., Toronto, $7,799.11; Venus Pencil Co., Ltd., Toronto, $20,099.58; Visible Records Ltd., Scarboro, $18,031.12; L. E. Waterman & Co., Ltd., Montreal, $7,910.21; The Willson Stationery Co., Ltd., Winnipeg, $6,163.38; J. C. Wilson Co., Ltd., Montreal, $24,199.16; J. H. Wood & Co., Ltd., Toronto, $6,260.79.

1942-43

PUBLIC ACCOUNTS

PART II

U

DEPARTMENT OF PUBLIC WORKS

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	12,013,845 09	Ordinary	796,561 96
Special	537,709 87	Special Receipts	134,503 27
War	6,880,478 56		
	$ 19,432,033 52		$ 931,065 23

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds (Dr.)	5,614 27
[20] Trust Funds	3,981 14
(Dr.)$	1,633 13

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page U-61.

REVENUES

Summary

	1942-43	1941-42
Ordinary Revenue—		
A Privileges, Licences and Permits	128,210 24	117,846 80
B Proceeds from Sales	31,279 38	95,619 93
C Services and Service Fees	615,298 11	551,354 22
D Refunds of Expenditure	14,674 94	55,284 58
E Miscellaneous	7,099 29	90 29
Total Ordinary	796,561 96	820,195 82
Special Receipts—		
F War Appropriation Acts	134,503 27	
Grand Total	$ 931,065 23	$ 820,195 82

Details

		1942-43	1941-42
Ordinary Revenue—			
A	Privileges, Licences and Permits—		
	Ferry privileges	1,309 00	2,380 00
	Rent from Kingston, Ont., dry dock	6,050 00	
	Rents from public buildings and sites	105,939 41	102,931 98
	Rents from sundry telegraph lines and offices	130 00	132 00
	Rents from sundry works, water lots, etc.	14,781 83	12,402 82
B	Proceeds from Sales—		
	Sales of movables, furniture, fittings, lumber, scrap, etc.	30,074 38	94,571 45
	Sales of real estate	1,205 00	1,048 48
C	Services and Service Fees—		
	Commissions from telephone booths in public buildings	6,649 23	5,097 40
	Earnings of dredges and plant	43,026 91	59,958 55
	Earnings of dry docks, etc.—		
	Champlain dry dock, Lauzon, Que.	96,520 00	90,792 18
	Lorne dry dock, Lauzon, Que.	25,009 00	39,174 90
	Selkirk, Man., repair slip	996 00	1,873 30
	Esquimalt, B.C., new dry dock	96,225 96	100,279 02
	Earnings of telegraph and telephone lines—		
	Bay of Fundy	1,835 05	2,104 19
	Cape Breton	8,129 58	9,174 33
	Magdalen Islands	3,576 29	4,230 12
	Maniwaki-Ste. Therese	118 70	119 00
	Quebec District	34,331 98	27,094 37
	Killarney, Ont.	175 25	169 70
	Pelee Island	380 90	333 50
	Saskatchewan and Alberta	90,972 99	34,575 31
	Vancouver Island	70,368 54	60,897 00
	Yukon and B.C. Northern	107,505 34	85,315 29
	Refunds of staff salaries in British Columbia from Canadian National and Canadian Pacific Telegraphs	4,903 12	
	Water collections, William Head pipe-line	1,767 09	606 44
	Work done by Photographic Branch	22,239 67	29,559 62
	Sundries	566 51	
D	Refunds of previous years' expenditure	14,674 94	55,284 58
E	Damages to government property	6,894 29	90 29
	Sundries	205 00	
	Total Ordinary	796,561 96	820,195 82
Special Receipts—			
F	War Appropriation Acts	134,503 27	
	Grand Total	$ 931,065 23	$ 820,195 82

Certified correct.

E. P. MURPHY,
Deputy Minister.

COMMENTS

A Ferry licences are issued under authority of the Ferries Act, c. 68, R.S.
Rents are authorized by Order in Council with the exception of properties under lease at the time of purchase.

B J. A. Auclair purchased departmental plant and equipment valued at $12,000 on completion of his contract for the construction of the government section of an intercepting sewer at Quebec City.

C Commissions are a percentage of the tolls collected by the telephone companies.

Hire of dredges amounted to $8,185.78, of scows, $13,976.25, of tugs, $18,774.88; sundry receipts were $2,090.

Fees charged for services performed by the dry docks are regulated by Orders in Council as follows: Champlain and Lorne Docks, P.C. 1425, July 23, 1927; Selkirk Repair Slip, P.C. 1548, June 13, 1935; Esquimalt Dock, P.C. 1141, May 12, 1932.

Telegraph charges are approved by the Board of Transport Commissioners.

Proportion of staff salaries for North Vancouver and Ashcroft was received from Canadian National and Canadian Pacific Telegraphs.

The revenue of the Photographic Branch consists mainly of sales of blue prints and photographic work.

D The United Kingdom Payments Office refunded this amount for furniture and service from Nov. 1, 1939 to Sept. 30, 1941.

E The following amounts were collected for damages to government properties: Hull, $26.45; Levis, $5,000; St. Denis, $5; Collingwood, $183.50; Kingston, $1,600; Ottawa, $79.34.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942–43 Appropriations	1942–43 Expenditures	1941–42 Expenditures
Annual Appropriation Acts	12,606,031 00	11,095,978 97	11,720,765 34
Continuing Statutory Provisions	1,455,475 99	1,455,475 99	1,365,187 87
Transferred from Annual Appropriations of the Department of Finance	100 00	100 00	1,524 75
	14,061,606 99	12,551,554 96	13,087,477 96
Allotted from the War Appropriation	7,377,539 89	6,880,478 56	4,496,944 47
Total	$21,439,146 88	$19,432,033 52	$17,584,422 43

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
U–11	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	5,967 74	5,967 74	
U–11	Stat.	Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	1,193 55	1,193 55	
U–11	259	Departmental Administration	194,450 00	176,620 80	17,829 20
		CHIEF ARCHITECT'S BRANCH			
U–12	260	Branch Administration	217,215 00	205,124 07	12,090 93
U–13	261	Ottawa—Maintenance and			
	487	Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.	2,807,080 00	2,707,708 14	99,371 86
U–17	262	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.	3,599,635 00	3,509,575 54	90,059 46
U–20	263	Telephone Service at Ottawa	100,000 00	99,961 51	38 49
U–20	264	Telephone Service, other than at Ottawa	8,000 00	7,864 60	135 40

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		CHIEF ARCHITECT'S BRANCH —*Concluded*			
		Construction, Repairs and Improvements of Public Buildings			
		Maritime Provinces Generally			
U-21	265	Dominion Public Buildings—Improvements and repairs.	50,000 00	47,924 41	2,075 59
		Quebec			
U-21	266	Dominion Public Buildings—Improvements and repairs.	100,000 00	85,867 96	14,132 04
		Ontario			
U-22	267	Dominion Public Buildings—Improvements and repairs.	100,000 00	96,684 30	3,315 70
U-22	433	Ottawa West Block—Testing Laboratories — Alterations and fittings	12,000 00	8,908 44	3,091 56
		Manitoba			
U-22	268	Dominion Public Buildings—Improvements and repairs.	35,000 00	29,544 00	5,456 00
		Saskatchewan			
U-23	269	Dominion Public Buildings—Improvements and repairs.	35,000 00	23,187 31	11,812 69
		Alberta			
U-23	270	Dominion Public Buildings—Improvements and repairs.	35,000 00	13,567 06	21,432 94
		British Columbia			
U-23	271	Dominion Public Buildings—Improvements and repairs.	50,000 00	45,384 98	4,615 02
		Generally			
U-24	272 317	Dominion Immigration Buildings—Repairs, improvements, etc.	36,490 05	36,490 05	
U-24	273 317	Dominion Quarantine Stations—Maintenance and repairs	19,019 59	19,019 59	
U-24	274	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings.	100,000 00	99,062 35	937 65
U-25	275 317	Flags for Dominion Public Buildings	8,280 85	8,280 85	
U-25	276	Public Buildings Generally—Repairs, alterations, fittings and improvements	200,000 00	114,082 19	85,917 81
U-25	277	Veterans' Hospitals — Repairs, improvements and alterations	60,000 00	51,036 20	8,963 80
		CHIEF ENGINEER'S BRANCH			
U-25	278	Branch Administration	190 805 00	173,815 75	16,989 25
U-26	279	Engineering, including salaries of Engineers, Clerks, etc.	468,590 00	418,640 48	49,949 52
		Dredging			
U-28	280	General Superintendence	9,565 00	8,067 46	1,497 54
U-28	281	Maritime Provinces	360,385 00	202,341 25	158,043 75

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		CHIEF ENGINEER'S BRANCH —*Continued*			
U–29	282\ 317/	Ontario and Quebec	273,812 62	273,812 62	
U–29	283	Manitoba, Saskatchewan and Alberta	57,095 00	52,160 97	4,934 03
U–30	284	British Columbia and Yukon.	206,720 00	173,033 10	33,686 90
		Maintenance and Operation of Graving Docks, Locks and Dams, Etc.			
U–31	285	Champlain Graving Dock	64,076 00	48,654 06	15,421 94
U–31	286\ 317/	Esquimalt Graving Dock	74,397 15	74,397 15	
U–31	287	Lorne Graving Dock	37,912 00	31,381 00	6,531 00
U–32	288	Selkirk Repair Slip	3,470 00	3,120 09	349 91
U–32	289	Locks and Dams	53,829 00	46,344 75	7,484 25
U–33	290	Snagboats	48,235 00	40,323 44	7,911 56
		Maintenance and Operation of Roads and Bridges			
U–33	291	Burlington Channel Bridge	15,430 00	14,115 76	1,314 24
U–34	292	Kingston, LaSalle Causeway	15,959 00	14,410 83	1,548 17
U–34	293	New Westminster Bridge	51,314 00		51,314 00
U–35	294	Ottawa—Bridges and Approaches	3,600 00	254 22	3,345 78
U–35	295	Generally	20,975 00	17,720 93	3,254 07
		Dry Dock Subsidies, c. 191, R.S.			
U–35	Stat.	Burrard Dry Dock (North Vancouver)	112,500 00	112,500 00	
U–35	Stat.	Montreal Floating Dry Dock.	105,000 00	105,000 00	
U–35	Stat.	Prince Rupert Floating Dock.	76,970 88	76,970 88	
U–35	Stat.	Saint John Dry Dock	247,500 00	247,500 00	
		Construction, Repairs and Improvements—Harbours and Rivers			
		Nova Scotia			
U–36	296\ 488/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	225,000 00	202,622 55	22,377 45
		Dingwall — Improvements (Revote $71,900)	79,200 00	64,423 96	14,776 04
		Lunenburg—Derrick	38,000 00	30,346 03	7,653 97
		Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute $37,800	40,000 00		40,000 00
		Prince Edward Island			
U–36	297\ 489/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	55,000 00	22,731 64	32,268 36
		Souris—Breakwater repairs (Revote)	31,000 00	30,420 02	579 98
		New Brunswick			
U–37	298	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	80,000 00	70,917 16	9,082 84

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		CHIEF ENGINEER'S BRANCH —*Concluded*			
		Quebec			
U-37	299\ 490/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	250,000 00	136,409 57	113,590 43
		Richelieu River (Chambly Basin)—Dredging	9,500 00	8,125 53	1,374 47
		Disraeli—Completion of protection work	5,000 00	3,888 89	1,111 11
		Ontario			
U-38	300\ 491\ 317/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	130,000 00	62,633 53	67,366 47
		Burlington Channel — Redredging	68,430 49	68,430 49	
		Grand River—Agreed contribution to improvements	65,000 00	65,000 00	
		Port Maitland—Dredging	36,200 00	17,337 17	18,862 83
		Toronto, Western Entrance—Re-dredging	26,716 62	26,716 62	
		Manitoba			
U-38	301	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	20,000 00	6,125 34	13,874 66
		Saskatchewan, Alberta and Northwest Territories			
U-39	302	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	10,000 00	8,461 73	1,538 27
		British Columbia and Yukon			
U-39	303\ 492\ 434/	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	90,000 00	77,987 91	12,012 09
		Capilano River — Diversion wall and dam	8,300 00		8,300 00
		Esquimalt Dry Dock—Wharf repairs	175,000 00	137 32	174,862 68
		Harrison River — Improvements	9,500 00	8,681 58	818 42
		Port Alberni—Repairs to assembly wharf and approach and extension to shed	62,900 00	20,030 18	42,869 82
		TELEGRAPH BRANCH			
U-40	304	Branch Administration	27,680 00	25,832 13	1,847 87
		Telegraph and Telephone Services—Operation and Maintenance			
U-40	305\ 317/	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work	143,281 62	143,281 62	
U-41	306\ 317/	Alberta and Saskatchewan	104,317 83	104,317 83	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		TELEGRAPH BRANCH—*Concluded*			
		Telegraph and Telephone Services—Operation and Maintenance—*Concluded*			
U–42	307	Division Superintendent's Office, Vancouver	15,315 00	13,274 33	2,040 67
U–42	308	British Columbia—Northern and Yukon Districts	128,750 00	126,627 86	2,122 14
U–42	309	British Columbia—Vancouver Island District	104,035 00	103,696 28	338 72
U–43	493	Vancouver Island—Installation of radiophone equipment at Winter Harbour and Alert Bay	2,450 00	1,889 88	560 12
U–43	310	Telegraph and Telephone Services Generally	5,000 00	3,653 68	1,346 32
		Reconstruction, Repairs and Improvements			
U–43	311	Maritime Provinces and Lower St. Lawrence	12,000 00	11,988 64	11 36
U–43	312	Saskatchewan and Alberta	12,000 00	7,888 82	4,111 18
U–44	313	British Columbia—Northern and Yukon Districts	17,000 00	16,950 46	49 54
U–44	314	British Columbia — Vancouver Island District	9,000 00	5,405 00	3,595 00
		GENERAL			
U–44	315	National Gallery of Canada	43,720 00	43,082 44	637 56
U–44	316	Miscellaneous Works, not otherwise provided for, not more than $3,000 to be expended on any one work	50,000 00	11,912 74	38,087 26
U–45	317	To supplement, on approval of Treasury Board, except where less than $200 is required, any of the appropriations of the Department of Public Works....$100,000 00 Less transferred to Ordinary Expenditure.. 29,605 82 70,394 18 Less transferred to Special Expenditure.. 2,251 64	68,142 54		68,142 54
U–45	318	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1942-43	30,000 00	28,551 96	1,448 04
U–46	67	Unforeseen Expenses, $80,000; transfer	100 00	100 00	
U–46	Stat.	Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	901,655 50	901,655 50	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SUPERANNUATION AND RETIREMENT BENEFITS			
U–46	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S...	4,688 32	4,688 32	
		Total Ordinary.....	13,466,355 35	12,013,845 09	1,452,510 26
		SPECIAL			
		CHIEF ARCHITECT'S BRANCH			
		Construction, Repairs, and Improvements			
U–46	319	Toronto Postal Station "A" Improvements (Revote $36,000).....	72,000 00	14,458 23	57,541 77
		CHIEF ENGINEER'S BRANCH			
		Construction, Repairs, and Improvements			
U–47	494\ 317/	To provide for commitments in connection with Unemployment Relief projects..	523,251 64	523,251 64	
		Total Special.....	595,251 64	537,709 87	57,541 77
		WAR			
		CHIEF ARCHITECT'S BRANCH			
U–51		Armoury Accommodation for Canadian Officers' Training Corps.....	65,000 00	48,519 24	16,480 76
U–51		Ste. Anne de Bellevue, Que.—Military Hospital — Installation of New Cold Water Mains and Changes to Return Heating Mains.	24,000 00	23,561 23	438 77
U–51		London, Ont.—Westminster Veterans' Hospital—Construction of reinforced concrete reservoir, and supply and installation of cast iron water mains and valves...	18,500 00	18,476 86	23 14
U–52		Ottawa, Ont.—Annex to Daly Building.....	57,000 00	56,010 53	989 47
U–52		Ottawa, Ont.—Extension to Jackson Building (including purchase of land).....	216,000 00	213,705 43	2,294 57
U–52		Ottawa, Ont.—Royal Canadian Mounted Police Temporary Building north of Justice Building.....	71,500 00	69,796 33	1,703 67
U–52		Ottawa, Ont.—Addition to Temporary Building No. 1.	36,000 00	35,048 90	951 10
U–53		Ottawa, Ont.—Temporary Building No. 4—Grading.	3,000 00	1,970 59	1,029 41
U–53		Ottawa, Ont.—Installation of Sprinkler Systems and Necessary Fire Mains at Temporary Buildings Nos. 1, 2, 3 and 4.....	115,266 00	114,205 49	1,060 51
U–53		Ottawa, Ont.—Temporary Building No. 5.....	22,000 00	19,020 83	2,979 17
U–53		Ottawa, Ont.—Temporary Building No. 6	120,000 00	118,229 18	1,770 82

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		CHIEF ARCHITECT'S BRANCH —*Concluded*			
U–53		Ottawa, Ont. — Temporary Building No. 7	145,000 00	140,760 69	4,239 31
U–54		Ottawa, Ont. — Temporary Building No. 8	737,000 00	690,634 25	46,365 75
U–54		Ottawa, Ont.—Addition to Film Vaults, John and Sussex Streets	2,000 00	69 64	1,930 36
U–54		Ottawa, Ont.—National Research Council—Construction of enclosed shooting range, office building, wharfage facilities, outbuildings, etc.	50,000 00	36,795 82	13,204 18
U–54		Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "A", Sussex Street	14,976 50	14,976 50	
U–55		Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "B", Sussex Street	12,500 00	11,285 96	1,214 04
U–55		Ottawa, Ont.—To provide for the construction of Hostels, by the Department of Public Works, for junior female employees in the Public Service	265,000 00	235,980 94	29,019 06
U–55		Ottawa, Ont.—To provide for furnishings for Hostels for junior female employees in the Public Service	40,000 00	19,685 89	20,314 11
U–55		Calgary, Alta.—Purchase of the Traders' Building	108,000 00	107,700 80	299 20
U–55		Calgary, Alta.—Alterations to the Traders' Building	50,000 00	20,748 48	29,251 52
U–56		Converting Furnaces in Public Buildings from Oil to Coal Firing	120,000 00	107,903 42	12,096 58
U–56		Furniture, etc., for war employees	975,000 00	850,734 60	124,265 40
U–56		Repairs, alterations, operation and maintenance of buildings	1,525,000 00	1,523,607 15	1,392 85
U–57		Rental of Premises occupied for War Purposes	1,330,000 00	1,254,616 62	75,383 38
		CHIEF ENGINEER'S BRANCH			
U–57		Dartmouth, N.S.—Dredging at east side of pier	17,000 00	15,357 95	1,642 05
U–57		Shelburne, N.S.—Wharf repairs	15,162 00	15,161 39	0 61
U–57		Saint John Harbour (Courtenay Bay), N.B.—Dredging	300,000 00	297,089 78	2,910 22
U–58		Ste. Anne de Bellevue, Que.—Military Hospital — Sewer and Domestic Water Supply	43,000 00	38,770 71	4,229 29
U–58		Ste. Anne de Bellevue, Que.—Military Hospital — Water Tank	20,000 00	20,000 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Concluded*			
		CHIEF ENGINEER'S BRANCH —*Concluded*			
U–58		Windsor, Ont.—Dredging at the dock of the Confederation Coal and Coke Company	4,707 00	4,706 34	0 66
U–58		Esquimalt, B.C.—Dry Dock —Additional Facilities	215,000 00	208,668 64	6,331 36
U–58		Esquimalt, B.C.—Dry Dock —Additional operating cost	17,500 00	14,086 51	3,413 49
U–59		Esquimalt, B.C.—Dry Dock —Construction of Wooden Office Building	4,851 00	2,900 00	1,951 00
U–59		Esquimalt, B.C.—Dry Dock —Dredging at Repair Wharf and Entrance to Dock	38,190 33	38,190 33	
U–59		Esquimalt, B.C.—Dry Dock —Protection of Buildings	3,820 06	3,820 06	
U–59		Esquimalt, B.C.—Dry Dock —South Landing Wharf—Dredging	32,053 00	32,052 74	0 26
U–59		Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2, including the construction of a rock dam across Maude Island Passage	200,000 00	158,646 40	41,353 60
U–60		Sidney, B.C.—Wharf improvements and repairs	7,514 00	7,513 57	0 43
		TELEGRAPH BRANCH			
U–60		To provide for a 24 hour service on the Pacific Coast	66,000 00	64,129 62	1,870 38
U–60		Contingencies — Telephone Service and Unforeseen	270,000 00	225,339 15	44,660 85
		Total War	7,377,539 89	6,880,478 56	497,061 33
		Grand Total	$21,439,146 88	$19,432,033 52	$2,007,113 36

Salary of Minister of Public Works, Salaries Act, c. 182, R.S. ..... **$ 5,967 74**

Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 .. **$ 1,193 55**

COMMENTS

Hon. J. P. A. Cardin was paid from April 1 to May 11, 1942, inclusive and Hon. A. Fournier from October 7, 1942 to March 31, 1943.

Vote 259 Departmental Administration **194,450 00**
Expenditures **176,620 80**

Lapsed ..... **$ 17,829 20**

	Estimates details	Allotments authorized	Expenditures
A Salaries	170,690 00	167,690 00	154,505 70
B Cost of Living Bonus	7,760 00	10,760 00	10,214 88
C Printing and Stationery	10,000 00	10,000 00	7,335 10
D Travelling Expenses	1,500 00	1,500 00	774 75
E Sundries	4,500 00	4,500 00	3,790 37
	$ 194,450 00	$ 194,450 00	$ 176,620 80

COMMENTS

A On March 31, 1943, there were 84 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): E. P. Murphy, Deputy Minister, $10,000; W. P. Harrell, Asst. Deputy Minister, $4,620; A. J. Crerar, $4,140; H. A. Cross, $2,760; H. F. G. Dawson, $3,420; A. E. Day, $2,820; I. Dowling, $2,400; J. A. Drouin, $3,720; E. Dufour, $4,080 (Oct. 7); R. F. Fortier, $4,080; B. F. Hart, $3,000; J. E. Huot, $3,720; E. McIntyre, $3,120; C. A. Narraway, $3,720; W. E. O'Brien, $4,920; C. Pinard, $2,700; F. Plunkett, $3,000; A. A. Rivard, $3,300; L. Sarault, $2,400; R. A. Sauriol, $2,400; J. M. Somerville, $4,620; M. N. Stewart, $2,400.

E. P. Murphy was appointed Deputy Minister by P.C. 9172, dated October 6, 1942.

E. McIntyre received an additional amount of $540 as secretarial allowance while employed on the staff of the Secretary of State (Vote 327).

D Travelling expenses of Hon. A. Fournier were $450.

E The total includes $860.19 for postage, $719.36 for telegrams and $1,749.45 for telephone calls.

CHIEF ARCHITECT'S BRANCH

By Section 9 (*f*) and (*h*) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the heating, maintenance and keeping in repair of the Government buildings at the seat of government and elsewhere and any alteration from time to time requisite therein, and the supplying of furniture and fittings, or repairs to the same.

Vote 260 Branch Administration **217,215 00**
Expenditures **205,124 07**

Lapsed ..... **$ 12,090 93**

	Estimates details	Allotments authorized	Expenditures
A Salaries	200,565 00	198,365 00	189,241 56
B Cost of Living Bonus	4,650 00	6,850 00	6,631 06
C Printing and Stationery	6,000 00	6,000 00	4,236 64
D Travelling Expenses	3,000 00	3,000 00	2,556 05
E Sundries	3,000 00	3,000 00	2,458 76
	$ 217,215 00	$ 217,215 00	$ 205,124 07

COMMENTS

A D As of March 31, 1943, there were 83 employees paid from this vote. The following table shows those who were receiving $2,400 per annum or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson, A. D.	$3,480 00	
Berton, V. F. R.	2,700 00	
Boucher, C. S.	3,360 00	
Brault, J. C. G.	5,280 00	
Chalmers, W. C.	3,120 00	
Corbeil, L. E.	2,700 00	$ 695 37
Davis, A. S.	3,120 00	
Desrosiers, J. H.	2,640 00	554 90
Dickens, H. B.	3,780 00	
Emond, J. C.	2,655 00	
Fawcett, W. L.	2,700 00	
Ferguson, J. A.	3,720 00	
Hamel, F. O.	4,140 00	
Hearnden, A.	2,400 00	
Heisler, J. A.	3,720 00	
Hickey, W. J.	4,140 00	
Huber, W.	4,140 00	
Hunter, D. H.	3,120 00	
Keefer, A.	3,480 00	
Lavoie, J. T. E.	2,700 00	
Legg, H. G.	3,300 00	
Lockary, L. J. (June 29)	2,820 00	
McLean, J. W. L.	3,720 00	
Merrill, H. W.	2,820 00	
Owen, J.	3,480 00	
Pelletier, J. A. H.	3,780 00	
Rankin, T. D.	5,100 00	
Reynolds, A. W.	2,700 00	
Rouleau, R. J. P.	2,400 00	
Scrim, W. J.	2,400 00	
Steele, R.	2,700 00	
Sterling, J.	3,000 00	
Sutherland, C. D.	6,500 00	
Temple, E. E.	4,140 00	
Thompson, J. W. D.	2,700 00	
Walden, J. G. L.	2,760 00	
Williams, D.	3,480 00	
Wood, S. J.	2,940 00	
Wright, A. B.	3,120 00	705 35

E This includes $1,708.34 for telegrams and $693.76 for telephone calls.

Vote 261 Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds including rents, repairs, furniture, heating, etc **2,778,480 00**

Vote 487 (Supplementary Estimates) **28,600 00**

2,807,080 00

Expenditures **2,707,708 14**

Lapsed ..... **$ 99,371 86**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	1,042,103 00	1,046,603 00	1,042,011 84
B	Cost of Living Bonus	98,500 00	128,500 00	123,686 66
C	Rents	640,000 00	503,500 00	496,315 51
D	Light and Power	264,800 00	296,800 00	270,602 57
E	Water and Water Rates	84,600 00	84,600 00	81,401 53
F	Furniture and Fittings	78,000 00	28,550 00	24,213 54
G	Materials and Supplies (including $100 for Remembrance Day Wreath)	585,877 00	705,327 00	656,390 63
H	Inspection of Fire Equipment	12,000 00	12,000 00	12,000 00
I	Contributions to Unemployment Insurance Fund	1,200 00	1,200 00	1,085 86
		$2,807,080 00	$2,807,080 00	$2,707,708 14

COMMENTS

A Salaries and Wages amounted to $1,809,700.83, of which $642,916.47 was charged to the War Allotment. These amounts include Cost of Living Bonus and contributions to Unemployment Insurance Fund.

As of March 31, 1943, the classes and numbers of employees paid from this vote were as follows:—

Maintenance Staff	143
Char Service	1,143
Elevator Staff	144
Heating Staff	92
Rideau Hall	21
	1,543

Classes and numbers of those with similar duties paid from the War Allotment were as follows:—

Maintenance Staff	53
Char Service	1,010
Elevator Staff	61
Heating Staff	63
	1,187

The following employees were receiving annual salaries of $2,400 or over on March 31, 1943, or at date of separation (shown in brackets): R. O. Croll (Dec. 1), $2,520; A. Hudon, $2,520; D. Laverie, $2,880; W. J. McInninch, $2,520; A. McWade, $2,400; E. A. Platt, $3,600; W. L. Smith, $3,600; D. L. Thorburn, $2,520 (house $350); F. H. Wilson, $2,940.

The following employees, paid prevailing rates, received over $2,400 during the year: A. Cayer, $2,477.16; A. Demers, $2,477.16; T. N. Jackson, $2,652.46; D. Joanisse, $2,493.57 (from War Allotment); R. W. Lyon, $2,702.40; O. Mayer, $2,589.72; A. McCagg, $3,020.14; O. St. Aubin, $2,702.40; A. Stewart, $2,927.52.

The following employees were receiving annual war duties supplements on March 31, 1943: A. Asselin, $520; W. J. Bracey, $520; C. Chase, $520; R. F. Dalglish, $520; R. T. Digby, $520; H. Grant, $520 (from War Allotment); C. A. Gregory, $520; G. Hodgers, $520; E. Hughes, $600; E. D. Lachance, $520; J. F. McCann, $520; E. McGillicuddy, $520 (from War Allotment); W. Miles, $520 (from War Allotment); N. Parizeau, $520; W. K. Preston, $520.

C Rentals for space occupied by Government service at Ottawa on March 31, 1943, or at date of termination of lease (shown in brackets), were as follows:—

Landlord	Building	Occupied area sq. ft.	Expenditures
H. Birks & Sons	Birks	22,301	18,978 00
R. L. Blackburn	Plaza	15,642	14,675 51
R. L. & R. Blackburn	Blackburn	69,151	67,307 14
R. L. & R. Blackburn	Motor and Annex	43,935	31,257 75
C. J. Booth	Transportation	12,890	14,315 70
Booth & Holbrook	Booth	16,495	17,319 78
Estate J. C. Brennan	199 Queen St.	1,800	900 00
Estate J. C. Brennan	Trafalgar	4,658	15,750 62
Estate H. Brouse	Alvia	1,500	1,080 00
Estate H. Brouse	Castle	34,000	8,000 00
Estate H. Brouse	Insurance Exchange	7,506	8,542 50
Bryson Realty Co.	Bryson	12,280	11,518 00
Builders' Sales Co.	Duhamel	5,975	2,390 00
Builders' Sales Co.	McDougall	11,140	6,871 78
Canada Motor Sales	Canada Motor Sales	17,700	5,820 00
County Orange Lodge No. 9	Orange Hall	11,350	8,105 39
J. W. D'Amour	Robinson	34,301	22,479 50
W. C. Edwards	Investment	8,150	5,250 00
A. J. Freiman	Freiman	39,000	50,750 00
J. Grant	Grant	27,000	9,000 00
Estate Dr. J. E. Hanna	Regal	23,112	15,450 00
Imperial Realty Co.	Canadian (May 31, 1942)	76,772	9,012 90
Imperial Realty Co.	Woods (May 31, 1942)	53,874	6,326 22

Landlord	Building	Occupied area sq. ft.	Expenditures
Imperial Realty Co.	66 Queen St.	9,796	6,897 12
S. S. Kresge Co. Ltd.	Rideau St.	18,180	12,537 00
Estate P. Labelle	Labelle	73,372	34,648 44
Lowe-Martin Co.	Lowe-Martin	14,107	9,110 75
J. A. MacKenzie	MacKenzie	24,490	16,000 00
Metropolitan Stores Ltd.	Arcade	24,000	12,000 00
Norlite Realty Co.	Dominion Loose Leaf	38,400	17,800 00
Norlite Realty Co.	Norlite	42,516	43,000 00
Norlite Realty Co.	Orme	16,520	10,500 00
Ottawa Car Manufacturing Co.	Ottawa Car Garage	19,080	10,632 00
Ottawa Electric Railway Co.	60 Queen St.	13,143	7,500 00
Ottawa Terminals Railway Co.	Union Station	28,122	22,849 00
Rideau Winter Club	Rideau Curling Club	14,432	8,499 96
R.C. Episcopal Corporation	Bolton St. School	5,236	2,700 00
R.C. Episcopal Corporation	Monument National	21,533	14,974 61
R.C. Episcopal Corporation	Old Lemay Property	6,000	2,437 50
Royal Bank of Canada	Royal Bank Chambers	17,925	15,608 79
Royal Trust Co.	Royal Trust	1,500	2,400 00
Royal Trust Co.	Steele	17,829	9,998 90
Slater & Sherwood	193 Sparks St.	9,784	6,604 16
Sovereign Realty Co.	Besserer St.	13,920	6,000 00
Sovereign Realty Co.	Sovereign	16,436	13,912 00
Sovereign Realty Co.	Stephen	9,995	7,500 00
Sun Life Assurance Co.	Central Chambers	10,268	10,299 54
Sun Life Assurance Co.	Sun Life	1,550	1,500 00
Therien & Co.	Therien	31,500	9,850 00
Toronto General Trusts Corp.	Earlscourt Apartments	12,000	8,000 00
Toronto General Trusts Corp.	Trusts	1,212	1,272 60
Victoria Realty Co.	Victoria	5,330	8,098 92
Vimy Realty Co.	Vimy	26,500	12,000 00
Wellington Investments Ltd.	Wellington Chambers	5,159	5,100 00
Sundry rentals each less than $5,000			113,264 85
Clock-line service, $546; taxes, $42,010.99			42,556 99
Total rentals			$ 857,153 92

Rentals in Ottawa during 1941-42 amounted to $855,972.81.

Of the 1942-43 rentals, $360,838.41 was charged to the War Allotment for rentals of properties housing war staffs.

Under the terms of the lease with the Imperial Realty Co., taxes on the Canadian and Woods buildings for April and May, amounting to $151.73, were paid to the City of Ottawa. On June 1, 1942, these properties were purchased by the Crown.

Balances of 1942 taxes on Legation properties were as follows: Brazilian residence, $558.68; British High Commissioner's office and residence, $768.46; Russian residence, November and December, $397.36; United States office and residence, $3,936.25. The purchase of a tax prepayment certificate of $36,198.51 was not applied as payment on account of 1943 taxes owing to a Judgment rendered by the Supreme Court of Canada to the effect that the Crown is not liable for municipal taxes on Legation properties.

D Cost of electric current and bulbs for Government occupied buildings was $386,283.19, of which $115,680.62 was charged to War Appropriation.

The Ottawa Light, Heat and Power Co., Ltd., received $204,639.16 for current supplied to Government-owned buildings and $31,382.39 for current supplied to rented buildings.

The Ottawa Hydro-Electric Commission received $71,702.70 for current supplied to Government-owned buildings and $43,005.66 for current supplied to rented buildings. Other payments for light and power amounted to $4,610.99.

Ahearn & Soper Ltd. was paid $30,880.40 for supplying 133,315 electric bulbs. Other payments amounted to $61.89.

The expenditures for light and power exceeded $5,000 for the following buildings: Aylmer Apartments, $5,139.98; Canadian, $9,097.63; Central Experimental Farm, $19,377.57; Central Heating Plant, $5,118.94; Confederation, $9,537.53; Connaught, $6,211.69; Daly, $10,166.89; Dominion Bureau of Statistics, $7,274.55; Fuel and Ore Testing Plant, $15,681.25; Hunter, $12,498.11; Jackson, $15,040.31; Justice, $7,046.02; National Research and Annex, $18,999.74; New Post Office, $5,589.92; New Supreme Court, $10,082.64; Parliament, $20,993.44; Postal Terminal, $7,243.72; Printing Bureau, $9,723.42; R.C.A.F., Cartier Square, $5,320.53; R.C.N., Cartier Square, $6,801.37; Victoria Memorial Museum, $6,743.45; Temporary No. 1, $5,550.37; Temporary No. 2, $7,102.75; Temporary No. 3, $6,285.86; Temporary No. 5, $7,224.41. An allowance of $2,000 was made towards lighting Rideau Hall.

E The City of Ottawa received $95,055.96 for metered water and $2,816.08 for water charged on a flat rate basis. Of the total, $16,470.51 was charged to War Appropriation.

The expenditures for water at the National Research and Annex were $18,918.96 and at Rideau Hall $6,697.66.

F Furniture and fittings for Government offices cost $507,466 of which $483,252.46 for staffs employed on war work was charged to the War Allotment. Steel office equipment cost $107,652.98, other furniture, desks, rugs, etc., $399,515.77, and trucks, etc., $897.25. The following firms received over $5,000: Canadian Public Booth Co., Ltd., $37,974.35; M. N. Cummings, $11,077.25; The H. Krug Furniture Co., Ltd., $6,366; Office Specialty Manufacturing Co., Ltd., $120,758.76; Ottawa Typewriter Co., Ltd., $23,698.07; H. H. Popham, $102,606.07; Preston Furniture Co., Ltd., $31,659.10; Preston-Noelting Ltd., $9,666.87; Snyder's Ltd., $68,165.65; Steel Equipment Co., Ltd., $17,584.83; Sterling Furniture Manufacturers Ltd., $13,716; N. G. Valiquette, $9,374.30; Victoriaville Furniture Ltd., $17,810.70; Vilas Furniture Co., Ltd., $7,553.89; Wunder Furniture Manufacturing Co., Ltd., $9,851.75.

G In addition to these expenditures of $656,390.63, similar services amounting to $32,308.79 were paid from Vote 276, Public Buildings Generally—Repairs, etc., and $448,748.29 from the War Allotment. Heating cost $527,632.68, char service supplies, $65,379.11, repairs and supplies for Rideau Hall, $28,544.97, repairs to other Government buildings, $474,443.63, miscellaneous expenditures on expropriation of Elgin and Wellington Streets properties $9,401.09, photographic supplies, $22,907.70, uniforms, $3,462.50, poppy wreath for Remembrance Day, 1942, $100, other charges, $3,763.17, gratuities to families of deceased employees, $1,812.86.

Buildings where repairs and improvements cost over $5,000 were as follows: Birks, $8,337.24; Central Heating Plant, $9,730.97; Confederation, $5,312.88; Connaught, $7,919.68; Daly, $11,220.07; East Block, $7,895.35; Freiman, $8,576.69; Harris-Campbell, $6,708.40; Jackson and Annex, $12,322.04; John and Sussex Streets, $12,820.11; LaSalle Academy, $5,019.10; Laurentian Club, $7,010.42; Motor, $9,740.64; National Research Council, $6,123.55; New Supreme Court, $7,549.50; Parliament, $22,743.97; Postal Terminal, $5,673.28; Printing Bureau, $8,423.56; Temporary No. 2, $11,100.55; Temporary No. 3, $16,396.09; Temporary No. 4, $6,885.56; Temporary No. 5, $7,538.83; Temporary No. 6, $6,981.76; West Block, $5,274.10; Woods and Canadian, $5,460.64; 130-132 Queen Street, $5,141.10.

Elevator maintenance under contract with the Otis-Fensom Elevator Co., Ltd., cost $31,314.95; moving cost $55,971.95.

Gas heat in the National Research Building and Annex cost $6,357.42; steam heat in the Postal Terminal cost $10,468.20. An allowance of $17,000 was made towards heating Rideau Hall.

The following firms received over $5,000: Campbell Steel and Iron Works Ltd., $9,726.59; Canadian National Railways, $9,687.82; G. A. Crain & Sons, $15,512.63; F. E. Cummings, $5,293.20; M. N. Cummings, $53,631.07; Jas. C. Curry Cartage, $6,814.25; H. Dagenais, $6,368.01; Doran Construction Co., Ltd., $9,588; J. R. Douglas, Ltd., $7,085.40; Duford Limited, $14,265.11; Dustbane Products Ltd., $6,751.53; Elgin Window Cleaners, $7,766.26; Fournier Van & Storage Ltd., $16,747.72; A. J. Freiman Ltd., $5,295.52; The Geo. C. Graves Construction Co., Ltd., $85,175.65; Hygiene Products Ltd., $ [illegible]; Imperial Oil Ltd., $9,110.2[illegible]; Imperial Realty Co., Ltd., $18,211.13; Independent Coal and Lumber Co., Ltd., $24,[illegible]; Insulation Products, $6,572.96; The Frank P. Ireland Co., Ltd., $7,[illegible]; T. Langley Ltd., $11,[illegible]; MacDonald & Company, $5,[illegible]; National Petroleum Ltd., $61,[illegible]; Otis-Fensom Elevator Co., Ltd., $42,[illegible]; Ottawa Light, Heat and Power Co., Ltd., $16,[illegible]; J. Pesek Raw Co., $6,[illegible]; Sterling Paper Sales Ltd., $5,[illegible]; E. Taylor & Son, $5,[illegible] balance of contract for moving up others for the Governor General at Rideau Hall on which $5,[illegible] was paid in 1941-42 from Vote 271.

H The inspection was made by the Royal Canadian Mounted Police.

Vote 262 Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc. **3,599,635 00**

Expenditures 3,509,575 54

Lapsed ..... **$ 90,059 46**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	1,602,461 00	1,602,461 00	1,588,364 66
B	Cost of Living Bonus	162,000 00	236,000 00	233,844 10
C	Rents	631,000 00	521,000 00	509,606 78
D	Light and Power	393,000 00	435,000 00	425,560 92
E	Water	93,500 00	93,500 00	81,282 55
F	Furniture and Fittings	99,000 00	43,000 00	32,765 20
G	Materials and Supplies	578,149 00	628,149 00	614,495 66
H	Sundries	40,525 00	40,525 00	23,655 67
		$3,599,635 00	$3,599,635 00	$3,509,575 54

Comparative statements of expenditures follow:

(1) Total expenditures—	1942–43	1941–42
London, England, Canada House	40,648 36	41,977 54
Nova Scotia	191,339 12	175,510 13
Prince Edward Island	27,953 75	28,005 52
New Brunswick	160,677 36	158,563 96
Quebec	957,788 29	914,615 15
Ontario	1,061,381 42	1,014,539 50
Manitoba	238,902 69	225,360 88
Saskatchewan	229,052 33	231,991 64
Alberta	219,142 56	213,025 28
British Columbia	353,507 02	336,670 30
Yukon	22,962 17	25,128 09
Generally	6,220 47	16,600 71
	$3,509,575 54	$3,381,988 70

(2) Salaries and Wages including Cost of Living Bonus—	1942–43	1941–42
London, England, Canada House	10,624 54	10,002 81
Nova Scotia	90,132 44	80,994 97
Prince Edward Island	11,565 81	10,868 85
New Brunswick	90,922 41	83,725 48
Quebec	515,010 50	475,820 89
Ontario	577,714 76	531,479 36
Manitoba	119,177 77	112,373 59
Saskatchewan	96,231 24	93,145 51
Alberta	101,576 75	93,683 92
British Columbia	198,812 78	184,909 99
Yukon	10,439 76	10,644 83
	$1,822,208 76	$1,687,650 20

COMMENTS

A In addition to the Salaries and Wages including Cost of Living Bonus shown above, $23,657.13 was paid from the War Allotment.

As of March 31, 1943, there were 1,053 employees paid from this allotment. Of these the following were receiving annual salaries of $2,400 or over on March 31, 1943, or at

date of separation (shown in brackets): E. T. Brown, $2,640; C. F. Dawson, $3,120; P. S. Hunter, $2,760; H. M. Jones, $2,400; J. P. Mines, $3,420 (and house $300); E. Parkinson, $3,000; C. Sellens (July 7), $3,120; J. B. Shaw, $2,700; R. Simard, $3,600; J. H. Whitford, $2,640; R. Winter, $4,140.

The following employees, paid prevailing rates, received over $2,400 during the year: D. Clarke, $2,995.16; H. Clarke, $2,533.56; H. L. Cook, $2,477.16; C. C. Edmonds, $2,533.46; E. Houlahan, $2,409.60; J. Lamont, $2,533.46; M. Michel, $2,533.56; E. C. Moores, $2,533.56; H. Popert, $2,533.46; T. F. Powell, $2,533.46; A. E. Rose, $2,548.40; D. Small, $2,533.46; P. C. Stewart, $2,533.46; G. Stinson, $2,533.46.

The employees on March 31 were distributed as follows: London, England, 14; Nova Scotia, 90; Prince Edward Island, 28; New Brunswick, 92; Quebec, 470; Ontario, 520; Manitoba, 116; Saskatchewan, 89; Alberta, 78; British Columbia, 153; Yukon, 3.

In 420 buildings, living quarters were occupied by employees. These quarters were valued, per annum, as follows: 312 at $300; 25 at $240; 81 at $180; 1 at $120; 1 at $96. In 22 cases, the quarters were in lieu of salary, in the other 398 the value of quarters was deducted from the authorized salary rate and the net amount only charged to the vote. The estimated value, per annum, of these quarters is $114,396.

C Office accommodation outside of Ottawa cost $1,419,436.99, of which $16,052 was repaid by the Post Office Department for space occupied by commission post offices, and $893,778.21 was charged to War Allotment. The net charges (including the charges to the War Allotments) for the fiscal years 1942-43 and 1941-42 are shown below:—

	1942–43	1941–42
London, England, Canada House	21,108 89	21,709 70
Nova Scotia	54,519 11	30,729 35
Prince Edward Island	8,231 63	3,719 47
New Brunswick	28,180 48	15,567 21
Quebec	382,830 04	190,193 00
Ontario	545,437 38	270,573 62
Manitoba	48,631 51	28,717 71
Saskatchewan	100,822 69	61,441 16
Alberta	99,805 66	78,093 47
British Columbia	113,337 60	58,526 44
Yukon	480 00	660 00
	$1,403,384 99	$ 759,931 13

Rentals for space occupied by government service outside of Ottawa on March 31, 1943, or at date of termination of lease (shown in brackets) were as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London—			
Canada House	Comm'r of Crown Lands (ground rent)		8,940 00
	City of Westminster (taxes)		12,079 27
	Bland, Welch & Co., (insurance)		89 62
Halifax	Bank of Nova Scotia	5,454	7,416 60
Halifax	Mutual Realty Co., Ltd.	6,890	9,301 50
Halifax	United Service Corp., Ltd.	3,600	7,068 75
Montreal	Bell Telephone Co. of Canada	15,634	5,700 00
Montreal	Dominion Square Corp.	16,593	37,323 51
Montreal	Empire Life Insurance Co.	17,200	8,850 00
Montreal	Insurance Exchange Corp. Ltd.	37,385	35,975 00
Montreal	Labelle Building Ltd.	9,178	26,616 20
Montreal	Lake of the Woods Milling Co., Ltd.	5,885	5,949 49
Montreal	McGill University		10,695 49
Montreal	Ogilvie Flour Mills Co., Ltd.	13,097	8,250 00
Montreal	Prudential Insurance Co.	53,629	97,218 89
Montreal	Royal Bank of Canada	7,165	8,872 50
Montreal	Transportation Bldg. Co., Ltd.	23,949	20,449 10
Quebec	Banque Canadienne Nationale	8,500	6,017 33
Quebec	Price Bros. & Co., Ltd.	4,115	6,990 00
Hamilton	Canadian National Railways	4,380	5,565 00

	Landlord	Space occupied sq. ft.	Expenditures
Hamilton	Pigott Realty Limited	8,885	13,424 68
Kitchener	Dunker Construction Co.	16,462	6,600 00
London	London Investments Ltd.	16,600	19,630 84
Toronto	Albert Bay Co., Ltd.	13,285	12,939 59
Toronto	Atlin & Zelsman	13,930	9,900 00
Toronto	Canadian Bank of Commerce	5,659	9,000 00
Toronto	Federal Bldg. Corp. Ltd.	6,566	8,622 23
Toronto	Guardian Realty Co. of Canada Ltd.	6,315	9,239 66
Toronto	Independent Order of Foresters	10,744	8,112 29
Toronto	London & Western Trust Co., Ltd.	4,016	5,330 42
Toronto	Lumsden (Margaret) Trust	5,300	6,933 40
Toronto	Maccalco of Canada, Ltd.	46,328	44,854 98
Toronto	Metropolitan Building Ltd.	26,208	39,519 59
Toronto	Midland Investments Ltd.	13,449	11,221 41
Toronto	V. E., G. E., & L. G. Mitchell	5,634	5,000 00
Toronto	Northern Ontario Bldg. Ltd.	16,301	25,392 76
Toronto	Prudence Co. Trustees (Sept. 30, 1942)		8,205 08
Toronto	Prudential Insurance Co., Ltd.	41,063	41,996 41
Toronto	Toronto General Trusts Corp.	13,544	20,316 00
Toronto	Toronto Harbour Commissioners		15,746 14
Toronto	Toronto Terminals Rly. Co.	93,364	55,452 36
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor Ltd.	5,951	5,648 88
Winnipeg	Canadian Pacific Railway Co.	12,000	7,400 00
Winnipeg	Winnipeg Electric Co.	16,298	12,531 62
Regina	Canadian Pacific Railway Co.	24,884	29,581 80
Regina	City of Regina	27,200	5,400 00
Regina	Dominion Life Assurance Co.	34,000	8,333 33
Regina	McCallum-Hill Bldg. Ltd.	8,396	7,117 34
Regina	New Regina Trading Co., Ltd.	11,223	11,554 00
Regina	Royal Bank of Canada	5,700	5,560 00
Regina	D. Silverman	11,120	7,425 00
Calgary	Estate of late Dr. T. H. Blow	37,016	17,820 00
Calgary	Canadian Pacific Railway Co.	6,000	6,250 00
Calgary	North West Commercial Travellers' Assoc.	6,820	6,880 00
Edmonton	Blowey-Henry Co., Ltd.	17,041	14,156 50
Edmonton	Canadian National Railways	10,885	8,561 50
Edmonton	Credit Foncier Franco-Canadian	10,848	8,271 24
Edmonton	Estate of late H. O. Bell-Irving	64,695	5,274 74
Vancouver	British Pacific Building Ltd.	19,823	27,307 50
Vancouver	Granville Estates No. 3 Ltd.	9,310	7,349 63
Vancouver	Mrs. E. Rogers	3,968	7,053 07
Victoria	Scottish Provident Institution (May 31, 1942)	26,452	5,776 07
Rentals, 542, each less than $5,000			474,486 68
Total rentals			$1,403,384 99

D In addition to the charges to this vote, $35,803.13 was paid for light and power from the War Allotment.

The following firms supplying electric current received over $5,000: British Columbia Electric Railway Co., $29,941.80; Canadian Utilities Ltd., $9,954.78; City of Calgary, $6,708.20; City of Edmonton, $8,814.33; City of Regina, $7,623.61; City of Winnipeg Hydro-Electric System, $9,295.04; Hamilton Hydro-Electric System, $5,889.63; Manitoba Power Commission, $5,224.47; Maritime Electric Co., Ltd., $6,188.57; Montreal Light, Heat & Power Consolidated, $71,083.30; Nova Scotia Light & Power Co., Ltd., $18,453.67; Quebec Power Co., $23,827.49; Shawinigan Water & Power Co., $5,673.51; Toronto Hydro-Electric Co., $44,080.87; West Kootenay Power Co., $7,251.16; Winnipeg Electric Railway Co., $11,728.78.

Light and Power included the supply of electric light bulbs for which Ahearn & Soper Ltd. received $26,092.12, distributed as follows: Nova Scotia, $766.81; New Brunswick, $74.09; Quebec, $6,566.56; Ontario, $11,374.58; Manitoba, $1,003.35; Saskatchewan, $993.65; Alberta, $1,924.81; British Columbia, $3,388.27.

E Water, with a few exceptions, is supplied by the local municipalities. Total expenditures were $92,060.88, including $10,778.33 charged to the War Allotment.

Accounts over $5,000 were City of Montreal, $29,162.46, and City of Quebec, $8,052.60.

F Payments for furniture and fittings for public buildings outside of Ottawa were $400,247.34 including $367,482.14 charged to the War Allotment.

The following firms received over $5,000: Boivin & Levasseur Enr'g., $15,175.80; Brooks-Corning Co., Ltd., $28,995.98; Canadian Public Booth Co., Ltd., $16,452.60; Grand & Toy Ltd., $40,388.13; Hay Stationery Co., Ltd., $11,052.97; Office Equipment Co. of Canada Ltd., $5,045.99; The Office Specialty Mfg. Co., Ltd., $77,710.68; H. H. Popham, $39,531; Preston Furniture Co., Ltd., $22,266.75; Preston-Noelting Ltd., $7,154.41; The Steel Equipment Co., Ltd., $9,270.52; N. G. Valiquette, $55,577.50; The Willson Stationery Co., Ltd., $29,512.92.

G Heating cost $540,060.46; caretakers' supplies, $71,437.08; uniforms, $3,983.85; repairs to Canada House, $1,722.44; and repairs to Yukon buildings, $956.48. Included in these totals is $3,664.65 charged to the War Allotment.

Accounts of the following firms for coal, steam heat, etc., amounted to over $5,000: Geo. Couillard Enr'g, $6,686.41; S. Cunard & Co., Ltd., $13,101.41; Diethers Ltd., $9,910.35; Elie Coal Ltd., $37,658.94; Harbour Coal Co., Ltd., $6,295.98; Imperialle Fuels Ltd., $5,084.51; G. H. King, $9,028.81; The Monarch Lumber Co., Ltd., $5,497.74; Mongeau & Robert Cie, Ltee, $6,971.06; Montreal Light, Heat & Power Consolidated, $5,104.87; James Murphy Coal Co., $8,572.11; The Toronto Terminals Railway Co., $37,397.64; F. P. Weaver Coal Co., Ltd., $17,828.26 and City of Winnipeg, Hydro-Electric System, $18,663.29.

H The following employees received travelling expenses in excess of $300: T. J. Arnall, $522.21; E. T. Brown, $940.53; C. F. Dawson, $871.34; J. A. Drolet, $323.95; P. S. Hunter, $317.54; E. Parkinson, $523.76; J. B. Shaw, $366.16; R. Simard, $1,447.95; J. H. Whitford, $583.17; R. Winter, $1,834.25.

Gratuities to families of deceased employees amounted to $1,072.40.

Vote 263 Telephone Service at Ottawa		**100,000 00**
Expenditures		**99,961 51**
Lapsed	**$**	**38 49**

COMMENTS

Included are the costs of the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and other telephones in the Ottawa area as follows: Hull Animal Laboratories, Hull Post Office, Connaught Rifle Range, R.C.M.P. Barracks, Hog's Back Lockhouse and Long Island Lockhouse.

Exchange service for offices is given through one large and three smaller private branch exchanges at a cost of $291,218.22; direct telephone services cost $7,900.25; printing Government directories cost $1,784.71. The total cost was $303,903.18, of which amount $203,941.67 was charged to the War Allotment for Contingencies.

The National Harbours Board, Farm Loan Board, International Joint Commission, Unemployment Insurance Commission and sundry other offices which used these services repaid the charges.

Vote 264 Telephone service other than at Ottawa		**8,000 00**
Expenditures		**7,864 60**
Lapsed	**$**	**135 40**

COMMENTS

The expenditures, which are for this Department only, covered 125 telephones with 57 extensions as follows: Architect's Branch, 17 office and 1 residence; Engineer's Branch, 41 office and 22 residence; Telegraph Branch, 42 office and 1 residence; Minister's Office, Montreal, Que., 1 office.

Vote 265	**Dominion Public Buildings—Improvements and Repairs, Maritime Provinces generally**	50,000 00
	Expenditures	47,924 41
	Lapsed	$ 2,075 59

COMMENTS

In addition to the above expenditures, $21,617.49 from Vote 276, Public Buildings Generally—Repairs, etc., and $19,683.47 from the War Allotment were spent on these works. Minor repairs were made to 68 buildings in Nova Scotia, 15 in Prince Edward Island and 63 in New Brunswick. Repairs costing more than $2,000 were as follows: Charlottetown Post Office, $4,098.84; Glace Bay Public Building, $3,292.38; Halifax New Post Office, Federal Building, $8,303.79; North Sydney Public Building, $3,297.37; Sydney, Wartime Prices and Trade Board, 86 Prince Street, $3,034.08; Fredericton Public Building, $3,447.09; Moncton Public Building, $3,635.16; Saint John Custom House, $2,196.75; Saint John Public Building, New, $2,105.25; Saint John R.C.A.F., 58-60 King Street, $3,719; Saint John Provincial Museum, $2,122.20.

At North Sydney, Frank A. Bill & Son were paid $2,857.50 on account of contract for $3,175 covering repairs and alterations to Public Building.

Vote 266	**Dominion Public Buildings—Improvements and Repairs, Quebec**	100,000 00
	Expenditures	85,867 96
	Lapsed	$ 14,132 04

COMMENTS

In addition to the above expenditures, $21,617.49 from Vote 276, Public Buildings Generally—Repairs, etc., and $14,672.68 from the War Allotment were spent on these works. Minor repairs were made to 238 buildings of which the following were over $2,000: Hull Post Office, $3,637.78; Montreal, Aldred Building, $2,127.56; Montreal, Confederation Building, $2,948.81; Montreal, Mid-Town Garage, $11,571.96; Montreal, New Custom Examining Warehouse, $21,636.27; Montreal Postal Terminal Building, $8,356.18; Montreal, Transportation Building, $4,265.27; Quebec, Banque Canadienne Nationale Building, $2,321.14; Quebec Citadel, Governor General's Quarters, $3,049.78; Quebec, Club des Marchands, $2,419.15; Quebec Custom House, $4,372.63; Quebec Examining Warehouse, $5,120.33; Quebec Post Office (Main), $2,196.43; Quebec Postal Terminal Building, $7,503.77; Thetford Mines Old Post Office, $2,768.84; Ville Marie Post Office, $4,000.72.

The following items were paid over $5,000: Eugene Jinchereau, $8,485.85; The Otis-Fensom Elevator Co., Ltd., $17,852.93; J. J. Shea & Co., Ltd., $12,500.70.

At St. Jerome Public Building, P. Locas was paid $1,160 for work on brick walls of which $500 was paid in 1941-42 and $680 in 1942-43.

At Ville Marie Public Building, the Foundation Company of Canada was paid $3,918.17 on account of contract for repairs.

Vote 267	**Dominion Public Buildings—Improvements and Repairs, Ontario**	**100,000 00**
	Expenditures	**96,684 30**
	Lapsed	**$ 3,315 70**

COMMENTS

In addition to the above expenditures, $27,597.69 from Vote 276, Public Buildings Generally—Repairs, etc., and $70,414.60 from the War Allotment were spent on these works. Minor repairs were made to 284 buildings. Those where expenditure was over $2,000 are as follows: Brockville Municipal Hall Building, $2,496.53; Chatham Public Building, $2,613.32; Fort William Post Office, $3,279.64; Hamilton Post Office, $9,383.36; Kingston Custom House, $4,368.72; London Bell Building, $6,129.10; London Carling Block, $5,995.95; London Post Office, New, $3,990.89; Pembroke Public Building, $3,352.19; Port Arthur Custom Building, $5,923.55; Smiths Falls Post Office, $3,563.55; Sudbury Public Building, $3,380.45; Toronto Brock Building, $3,746.22; Toronto Commerce and Transportation Building, $2,896.20; Toronto Custom House, $24,973.95; Toronto Dominion Building, $2,050.87; Toronto Miller Building, $3,616.58; Toronto Osler Building, $2,848.07; Toronto Old Postal Station "D", 366 Keele Street, $2,085.36; Toronto Post Office, $9,252.98; Toronto Postal Station "A", $11,067.66; Windsor Public Building, $3,614.37.

The following firms were paid over $5,000: M. J. Farrell, $5,416.26; Frontenac Construction Co., Ltd., $10,751.53; Otis-Fensom Elevator Co., Ltd., $17,388.85.

At Pembroke Public Building, the Estate of Walter Beatty completed a contract and extras amounting to $9,843.90 for alterations and additions: $6,612.30 was paid in 1941-42 and $3,231.60 in 1942-43.

At Port Arthur, the Robert Hamer Estate was paid $3,536 for repairing damage to the Custom House caused by fire: $1,006.11 was paid in 1941-42 and $2,529.89 in 1942-43.

Vote 433	**Ottawa, West Block—Testing Laboratories—Alterations and fittings (Further Supplementary Estimates)**	**12,000 00**
	Expenditures	**8,908 44**
	Lapsed	**$ 3,091 56**

COMMENTS

Erskine, Smith & Co., Ltd., was paid $1,000 on account for plumbing and Stanley Lewis Ltd., $1,000 on account for electrical supplies. Laboratory equipment cost $6,617.11 and sundries $261.33.

Vote 268	**Dominion Public Buildings—Improvements and Repairs, Manitoba**	**35,000 00**
	Expenditures	**29,544 00**
	Lapsed	**$ 5,456 00**

COMMENTS

In addition to the above expenditures, $7,645.56 from the War Allotment was spent on these works. Minor repairs were made to 61 buildings of which the following were over $2,000: Winnipeg General Post Office, $2,935.74; Winnipeg New Public Building, $9,521.87; Winnipeg Postal Station "A", $3,487.72; Winnipeg Power Building, $4,637.67.

The following firms received over $5,000: Gerard A. Baert, $16,634.75; James Beaton & Sons, $7,918.55.

Vote 269 Dominion Public Buildings—Improvements and Repairs, Saskatchewan	**35,000 00**
Expenditures	**23,187 31**
Lapsed	**$ 11,812 69**

COMMENTS

In addition to the above expenditures, $1,679.80 from Vote 276, Public Buildings Generally—Repairs, etc., and $20,572.01 from the War Allotment were spent on these works. Minor repairs were made to 65 buildings of which the following were over $2,000: Moose Jaw Post Office, $2,442.52; Prince Albert Post Office, $3,442.90; Regina Post Office, $3,324.32; Regina Saskatchewan Motors Building, $3,510; Regina Silverman Building, $9,241.58; Regina Westman Chambers, $6,117.76; Saskatoon Federal Building, New Post Office, $5,877.66; Saskatoon Old Post Office, $2,203.03.

The Waterman-Waterbury Mfg. Co., Ltd., received $8,515.73.

At Regina Post Office, W. R. Talbot & Co. completed interior decorating at a cost of $4,775 of which $3,095.20 was paid in 1941-42 and $1,679.80 in 1942-43.

Vote 270 Dominion Public Buildings—Improvements and Repairs, Alberta	**35,000 00**
Expenditures	**13,567 06**
Lapsed	**$ 21,432 94**

COMMENTS

In addition to the above expenditures, $2,989.34 from the War Allotment was spent on these works. Minor repairs and improvements were made to 53 buildings of which the following cost over $2,000: Calgary Custom Examining Building, $2,363.48; Calgary General Post Office, $4,679.20; Edmonton, Shasta Building, $2,035.82.

Vote 271 Dominion Public Buildings—Improvements and Repairs, British Columbia	**50,000 00**
Expenditures	**45,384 98**
Lapsed	**$ 4,615 02**

COMMENTS

In addition to the above expenditures, $21,684.77 from Vote 276, Public Buildings Generally—Repairs, etc., and $19,163.35 from the War Allotment were spent on these works. Minor repairs and improvements were made to 92 buildings of which the following were over $2,000: Fernie Post Office, $2,196.31; Trail Post Office, $3,470.96; Vancouver Pacific Building, $2,040.62; Vancouver Post Office (Federal Building), $8,128.46; Vancouver Winch Building, $24,900.69; Vancouver Yorkshire Trust Building, $2,264.44; Victoria New Post Office, $9,186.99; Victoria Weiler Building, $2,168.45.

The following firms were paid over $5,000: Allan & Viner Construction Co., Ltd., $27,668.22; A. Lockley, $17,663.68; C. J. Seamer & Sons Ltd., $6,558.50.

Vote 272	Dominion Immigration Buildings—Repairs, Improvements, etc.	35,000 00
Vote 317	To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer	1,490 05
		36,490 05
	Expenditures	$ 36,490 05

COMMENTS

In addition to the above expenditures, $3,489.63 from the War Allotment was spent on these works.

National Harbours Board, Halifax, was paid $25,000 for maintenance, repairs, renewals, water, electricity and steam for quarters occupied at the Halifax Ocean Terminal.

Expenditures amounting to $14,979.68 were made at 9 other buildings across Canada.

At Vancouver, B.C., C. J. Seamer & Sons, Ltd., was paid $5,733.39.

Expenditures for Immigration Buildings were also charged to Vote 262 as follows: light and power, $3,020.85; water, $1,205.34; heat, $9,128.61; supplies for caretakers, $8.09.

Vote 273	Dominion Quarantine Stations—Maintenance and Repairs	17,000 00
Vote 317	To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer	2,019 59
		19,019 59
	Expenditures	$ 19,019 59

COMMENTS

In addition to the above expenditures, $10,204 from the War Allotment was spent on these works.

Expenditures were incurred at 6 stations.

A. Lockley was paid $7,102.

Other expenditures for Quarantine Stations were charged to Vote 262 as follows: light and power, $6,303.45; water, $681.04; furniture, $60.19; heat, $21,366.88.

Vote 274	Experimental Farms and Science Laboratories—Replacements, Repairs and Improvements to Buildings	100,000 00
	Expenditures	99,062 35
	Lapsed	$ 937 65

COMMENTS

In addition to the above expenditures, $63.05 from the War Allotment was spent on these works.

Disbursements are for repairs and improvements to existing farm buildings. For Central Farm, Ottawa, the expenditure amounted to $44,535.23, of which $30,817.84 was paid for labour and $13,717.39 for materials, etc. For the branch farms, laboratories, etc., the expenditure was $54,590.17, of which $17,955.04 was paid for labour and $36,635.13 for materials, etc.

Other expenses for experimental farms are charged to Vote 261, light and power, $19,380.75, water, $4,503.20, heat, $3,833.92, and to Vote 262, light and power, $27,229.34, water, $66.36, furniture, $439.79, heat, $41,516.30.

Vote 275	Flags for Dominion Public Buildings	8,000 00
Vote 317	To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer	280 85
		8,280 85
	Expenditures	$ 8,280 85

Vote 276	Public Buildings Generally—Repairs, alterations, fittings and improvements	200,000 00
	Expenditures	114,082 19
	Lapsed	$ 85,917 81

COMMENTS

Expenditures at Ottawa amounting to $32,308.79 are referred to under Vote 261.

Expenditures other than at Ottawa, amounting to $79,149.55, are referred to under other votes as follows: Vote 265 ($6,569.80); Vote 266 ($21,617.49); Vote 267 ($27,597.69); Vote 269 ($1,679.89); Vote 271 ($21,684.77). Other expenditures totalled $2,623.85.

Vote 277	Veterans' Hospitals—Repairs, improvements and alterations	60,000 00
	Expenditures	51,036 20
	Lapsed	$ 8,963 80

COMMENTS

In addition to the above expenditures, $26,990.33 from the War Allotment was spent on these works.

General repairs and improvements to hospitals were as follows: Halifax, $6,155.69; Saint John, $3,469.64; Ste. Anne de Bellevue, $12,601.03; London, $23,163.21; Toronto, $2,605.30; Winnipeg, $23,734.20; Calgary, $1,099.50; Edmonton, $1,023.25; Vancouver, $4,174.71.

The following firms received over $5,000: G. A. Baert, $16,634.75; J. H. Lock & Sons, Ltd., $8,300.

Other expenditures for Veterans' Hospitals were charged to Vote 262 as follows: rent, $17,820; water, $400; furniture, $40.73; supplies for caretakers, $70.55.

CHIEF ENGINEER'S BRANCH

By Section 9 (*a*) (*b*) (*c*) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the construction and repairs of harbours, piers and works for the improving of the navigation of any waters, slides, dams, roads and bridges, etc., belonging to Canada.

Vote 278	Branch Administration	190,805 00
	Expenditures	173,815 75
	Lapsed	$ 16,989 25

	Estimates details	Allotments authorized	Expenditures
A Salaries	164,375 00	162,875 00	153,830 25
B Cost of Living Bonus	4,930 00	6,430 00	6,185 44
C Printing and Stationery	6,000 00	6,000 00	2,876 94
D Travelling Expenses	5,500 00	5,500 00	5,225 38
E Sundries	10,000 00	10,000 00	5,697 74
	$ 190,805 00	$ 190,805 00	$ 173,815 75

COMMENTS

A D As of March 31, 1943, there were 69 employees paid from this vote. The following table shows those who were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bance, H.	$3,720 00	
Blais, R.	4,500 00	
Brousseau, E. J.	2,700 00	
Burrows, W. W.	2,580 00	
Cameron, K. M.	9,000 00	$ 799 25
Corriveau, R. deB. (Sept. 1)	5,700 00	
Davy, H. M.	3,720 00	
Denis, L. V.	3,720 00	
Dunne, H. J.	2,700 00	
Girard, W. D.	2,700 00	
Goodspeed, F. G.	5,100 00	1,366 06
Laframboise, M.	2,400 00	
Light, A. K. (Sept. 30)	3,300 00	
Lucas, J. W.	2,580 00	
Martin, G. E.	4,980 00	
Milne, W. C. (Sept. 5)	2,700 00	
Mineau, A. T.	3,120 00	
O'Meara, A. P.	2,700 00	
Pilgrim, F. L.	2,400 00	
Ridgway, J. H.	3,120 00	
Rous, R. C.	3,000 00	
Smith, F. G.	4,200 00	
Thurber, G. H.	3,360 00	506 42
Viens, E.	4,320 00	

E Expenses in connection with the cement testing laboratory were $2,001.47; telegrams, $1,951.62; telephone tolls, $1,139.28; and sundries, $605.37.

Vote 279 Engineering, including salaries of Engineers, Clerks, etc. **468,590 00**
Expenditures **418,640 48**

Lapsed ..... **$ 49,949 52**

	Estimates details	Allotments authorized	Expenditures
A Salaries	339,360 00	335,960 00	323,693 89
B Cost of Living Bonus	8,620 00	12,020 00	11,699 99
C Surveys and Inspections	60,000 00	60,000 00	41,445 10
D Operation and Maintenance of Inspection Boats	11,400 00	11,400 00	10,851 40
E Printing and Stationery	9,000 00	9,000 00	4,454 90
F Sundries	40,210 00	40,210 00	26,495 20
	$ 468,590 00	$ 468,590 00	$ 418,640 48

COMMENTS

A C As of March 31, 1943, there were 141 employees paid from this vote. The following table shows those who were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Adam, J. A.	$2,700 00	$ 570 15
Allison, L. M.	2,700 00	848 54
Anderson, A.	2,700 00	
Anderson, G. B.	3,000 00	1,120 20
Barwood, E. H. V.	2,700 00	
Bennett, H. F.	4,620 00	775 39
Bisson, J. L.	4,440 00	655 39
Bonaventure, J. E.	4,080 00	
Boughner, J. W.	3,180 00	
Bourgoing, J. P. S.	2,700 00	
Brophy, G. P.	2,700 00	
Brown, G. M.	3,900 00	787 77
Brunet, L.	3,300 00	393 40
Burbidge, G. H.	3,300 00	
Chopin, U. L. J.	2,700 00	
Clarke, G. T.	2,700 00	1,438 38
Coutlee, W. F.	2,700 00	
Cox, O. S.	4,620 00	957 64
Crookshank, A. R.	2,700 00	
Currie, C. W.	2,460 00	1,025 70
Decary, A. R.	5,100 00	767 55
Egan, E. J.	2,460 00	521 08
Elliott, L. B.	3,300 00	
Faulkner, C. F. P.	2,580 00	774 41
Freeman, J. R.	3,300 00	579 13
Gagnon, J. E.	3,300 00	520 25
Girard, J. T. F.	2,700 00	
Grandmont, B.	4,440 00	1,389 26
Gregory, A. W.	3,060 00	1,023 67
Halkett, A.	2,700 00	579 91
Hall, G. L.	2,700 00	
Hawke, C. E. (Dec. 4)	2,700 00	
Henderson, R. P.	2,700 00	388 99
Jeffery, C. C.	3,300 00	582 25
Johnston, W. J.	3,300 00	1,184 72
Joncas, J. R. L.	2,460 00	550 20
Keyt, W. E.	3,060 00	368 26
Kirkpatrick, A. M. (July 31)	4,440 00	
Laferriere, R. A.	2,700 00	
Lambert, J. B.	2,700 00	
Laniel, J. A.	3,300 00	
Logie, H. R.	2,700 00	
MacGillivray, A.	2,700 00	
Mathewson, C. H.	2,700 00	490 06
McAllister, C. D.	2,940 00	458 94
McDonald, D. H.	3,300 00	
McLaren, L. G.	2,820 00	1,227 11
Mellish, J. F.	2,700 00	533 53
Miller, H. E.	3,600 00	656 80
Mills, F. O.	2,700 00	
Morse, G. P.	3,300 00	
Morton, K. W.	4,080 00	613 27
Mosher, P. D.	2,700 00	725 78
Nicholson, R. H.	2,700 00	
Partridge, J. K.	3,300 00	
Piche, A.	2,700 00	740 81
Prior, W. D.	2,700 00	715 49
Roy, L. D. B. (Dec. 3)	2,700 00	
St. Laurent, A. A.	3,300 00	356 84
Smith, G. E.	2,700 00	
Smith, P. H. (Nov. 20)	2,700 00	
Tapley, A. G.	3,300 00	310 89
Thexton, R. D.	2,460 00	1,106 90
Trudeau, L. G.	4,620 00	773 58
Valiquet, J. P.	3,300 00	340 41
Walkey, A. W.	2,460 00	
Wilson, J. M.	4,620 00	828 42

The following employees, whose salary rates were under $2,400 on March 31, 1943, received travelling expenses in excess of $300: W. H. Betts, $951.31; P. E. Collin, $313.27; G. Lamoureux, $1,149.14; J. N. Latraverse, $988.91; H. P. Lingley, $854.58; P. Marion, $691.41; F. A. Patriquen, $593.87; J. B. Saint, $688.42; A. R. Wood, $933.89. In addition, J. H. Beauchemin, paid from Vote 282, received travelling expenses of $1,452.24.

C Includes cost of the surveys, etc., of various harbour works amounting to $4,115.54, and the travelling expenses of engineers amounting to $37,329.56; those who received travelling expenses in excess of $300 are included in the table under A C above.

D B Expenditures were as follows: Launch *D.P.W.*, wages, etc., $1,314.99, operation, $1,157.55; *Marion*, wages, etc., $1,266.61, operation and repairs, $189.51; *Walronda*, wages, etc., $4,815.28, operation, $2,885.27.

D. E. Male, launchman on *Marion* and caretaker of plant, was provided with living quarters valued at $12 a month.

F Includes office expenses, communications, upkeep of cars, etc. Test borings cost $15,311.20 of which $2,048.74 was refunded by other departments and private companies.

The following employees of the test boring staff received travelling expenses in excess of $300: F. J. Fitzgerald, $862.22; M. E. Labelle, $381.22; J. E. LeBlanc, $1,467.62; J. A. Villandre, $1,324.66. In addition, H. M. Davy, paid from vote 278, received travelling expenses of $1,166.07.

A gratuity, amounting to $160, was paid to the widow of a deceased employee.

Vote 280 Dredging, General Superintendence		**9,565 00**
Expenditures		**8,067 46**
Lapsed		**$ 1,497 54**

	Estimates details	Allotments authorized	Expenditures
A Salaries	7,275 00	7,320 00	7,320 00
B Cost of Living Bonus	290 00	435 00	390 00
C Printing, Stationery, Travelling Expenses and Sundries	2,000 00	1,810 00	357 46
	$ 9,565 00	$ 9,565 00	$ 8,067 46

COMMENTS

A As of March 31, 1943, there were three employees paid from this allotment. B. Carwardine was paid at the rate of $3,900 per annum.

C Postage cost $5.20, telephone calls $352.26.

Vote 281 Dredging, Maritime Provinces		**360,385 00**
Expenditures		**202,341 25**
Lapsed		**$ 158,043 75**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	83,568 00	86,328 00	76,925 80
B Cost of Living Bonus	10,495 00	10,495 00	9,186 37
C Maintenance and Operation	128,865 00	126,865 00	90,632 77
D Contract and day labour works, inspection and contingencies	137,457 00	136,697 00	25,596 31
	$ 360,385 00	$ 360,385 00	$ 202,341 25

COMMENTS

A B As of March 31, 1943, there were 7 employees paid from this vote. The following were paid at the rate of $2,400 per annum or over at that date: E. H. Anderson, $2,520; H. D. Gillis, $3,000; D. H. MacQuarrie, $3,600; J. T. Nickerson, $2,520.

The wages paid to the captains and crews of the departmental dredging fleet of thirteen dredges and three tugs amounted to $69,935.14.

C Maintenance and operation costs included board of crews, $9,437.12, coal, $16,367.19, repairs and replacements, $35,925.07, towage, $4,186.85.

The following firms were paid over $5,000: A. C. Branch & Co., $7,691.99; Northern Machine Works, $5,063.01; Pictou Foundry and Machine Co., $6,196.50.

The following employees received travelling expenses in excess of $300: E. H. Anderson, $995.05; H. D. Gillis, $761.11; D. H. MacQuarrie, $684.64; J. T. Nickerson, $794.56.

D B At Lloyd's Cove, N.S., the Beacon Dredging Co., Ltd., received $14,325.84 for dredging berth at breakwater; inspection was $278.74 and other costs $58.44.

At Chockfish, N.B., Denis LeBlanc and Philip M. Leger received $1,261.15 on account of their contract for dredging channel; inspection was $215 and other costs $44.43.

Work was done by day labour at 10 points at a cost of $2,449.48.

Vote 282	**Dredging, Ontario and Quebec**	**267,215 00**
Vote 317	**To supplement, on approval of Treasury Board, except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer**	**6,597 62**
		273,812 62
	Expenditures	**$ 273,812 62**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	61,464 00	56,707 08	56,707 08
B	Cost of Living Bonus	7,665 00	8,244 08	8,244 08
C	Maintenance and Operation	70,500 00	85,277 68	85,277 68
D	Contract and day labour works, inspection and contingencies	127,586 00	123,583 78	123,583 78
		$ 267,215 00	$ 273,812 62	$ 273,812 62

COMMENTS

A B As of March 31, 1943, there were 3 employees paid from this vote. J. H. Beauchemin was paid at the annual rate of $2,700, J. T. Cummings, $2,520, and L. P. Larochelle, $3,000. Captains and crews on the six dredges and two tugs of the fleet received $57,752.40.

C Maintenance and operation costs included board of crews, $9,594.91; coal, $21,197.97; moorage, $2,401.80; repairs, $18,702.84; towage, $13,417; travelling expenses of L. P. Larochelle, $821.75.

The following firms received over $5,000: Sorel Harbour Tugs, Ltd., $5,950; P. E. D'Anjou et Fils, Ltee., $5,712.51; Davie Shipbuilding Co., $5,030.40; Chantier Maritime du St. Laurent, Ltee., $8,245.

D B The following firms received over $5,000 for dredging: C. S. Boone Dredging and Construction Co., Cobourg, Ont., $22,796.58; Port Hope, $7,056.23; Chatham Dredging and General Contracting Co., Ltd., Goderich, $1,710, Kingsville, $4,500, Port Dover, $7,359, Rondeau, $15,210.18 (completing work on which $2,264.76 was paid in 1941-42); Consolidated Dredging Co., Midland, $3,000; Capt. A. B. McLean and Sons, Blind River, $400, Little Current, $3,150, Sault Ste. Marie, $2,860; McNamara Construction Co., Black River, $2,987, Pefferlaw River, $4,225.69, Toronto Eastern Channel, $16,350.36; Russell Construction Co., Ltd., Oshawa, $7,944.84; Simpson Sand Co., Point Traverse, $8,962.49; Southern Working, Ltd., Beloeil Station, Que., $7,406.07.

A contribution of $575 was made to the Empire-Hanna Coal Co. for dredging at Windsor.

Work was done by day labour at 17 points at a cost of $5,451.34.

Vote 283	**Dredging, Manitoba, Saskatchewan and Alberta**	**57,095 00**
	Expenditures	**52,160 97**
	Lapsed	**$ 4,934 03**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	24,806 00	27,056 00	25,023 80
B Cost of Living Bonus	4,545 00	4,545 00	3,606 98
C Maintenance and Operation	23,183 00	24,533 00	23,530 19
D Contract and day labour works, inspection and contingencies	4,561 00	961 00	
	$ 57,095 00	$ 57,095 00	$ 52,160 97

COMMENTS

A B As of March 31, 1943, there were 2 employees paid from this vote. J. F. Cunningham was paid at the annual rate of $3,000.

The captains and crews of three dredges and three tugs received $24,235.78.

C B Maintenance and operation costs included board and provisions, $5,716.97, coal, $7,382, expenses of Selkirk Shipyard, $6,470.46.

The following firm received over $5,000: Robinson Fuel Co., Ltd., $6,978.77.

Vote 284 Dredging, British Columbia and Yukon **206,720 00**

Expenditures **173,033 10**

Lapsed ..... **$ 33,686 90**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	61,080 00	51,130 00	44,552 70
B Cost of Living Bonus	11,470 00	11,470 00	7,431 26
C Maintenance and Operation	99,395 00	91,345 00	80,371 32
D Contract and day labour works, inspection and contingencies	34,775 00	52,775 00	40,677 82
	$ 206,720 00	$ 206,720 00	$ 173,033 10

COMMENTS

A B Wages of captains and crews of five dredges with attending tugs and launches amounted to $51,084.47.

C Maintenance and operation costs included board of crews, $11,422.80, fuel, $24,562.18, ordinary repairs, $11,918.33. In addition the British Columbia Marine Engineers and Shipbuilding Co., Ltd., received $23,222.07 for repairs to Dredge *Fruhling*. Other firms receiving over $5,000 were Home Oil Distributors, $7,645.47, Standard Oil Company, $8,134.92, Union Oil Company of Canada, $6,580.77.

D B In British Columbia the following works were done by day labour: Fraser River survey, labour, $3,284.89, materials and supplies, $2,154.72; Okanagan River improvements, labour, $12,031.99, materials and supplies, $7,612.87; Stikine River improvements, labour, $2,124.80, materials and supplies, $3,201.28; snagging and dredging at five other places, $8,353.25.

In the Yukon Territory improvement work was done on the Stewart and Yukon Rivers at a cost of $2,611.66.

A gratuity of $201.85 was paid to the widow of a deceased employee.

Vote 285 Maintenance and Operation of Champlain Graving Dock.... 64,076 00
Expenditures 48,654 06

Lapsed .....$ 15,421 94

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages.....	28,344 00	27,644 00	25,001 18
B	Cost of Living Bonus.....	2,320 00	3,020 00	2,951 23
C	Materials and Supplies.....	15,000 00	15,000 00	11,406 64
D	Electric Power, Repairs and Sundries.....	18,412 00	18,412 00	9,295 01
		$ 64,076 00	$ 64,076 00	$ 48,654 06

COMMENTS

A B As of March 31, 1943, there were 18 employees paid from this vote. One-half of the salaries of 7 employees was charged to Vote 287. U. Bureau was receiving an annual salary of $2,520, and house valued at $240 per annum.

C Paquet & Fils received $8,923.15 for coal.

Vote 286 Maintenance and Operation of Esquimalt Graving Dock..... 73,206 00

Vote 317 To supplement, on approval of Treasury Board, except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer..... 1,191 15

74,397 15

Expenditures .....$ 74,397 15

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages.....	33,056 00	33,131 84	33,131 84
B	Cost of Living Bonus.....	2,600 00	3,718 63	3,718 63
C	Electric Power	27,500 00	27,500 00	27,500 00
D	Materials and Supplies, Repairs and Sundries	10,050 00	10,046 68	10,046 68
		$ 73,206 00	$ 74,397 15	$ 74,397 15

COMMENTS

A As of March 31, 1943, there were 22 employees paid from this allotment. A. Craig was receiving an annual salary of $3,300, and house valued at $390 per annum. Three other employees were provided with living quarters, the value of which totalled $540 per annum.

H. W. Crocker was receiving an annual war duties supplement of $180 on March 31, 1943.

Vote 287 Maintenance and Operation of Lorne Graving Dock..... 37,912 00
Expenditures 31,381 00

Lapsed .....$ 6,531 00

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	23,604 00	23,104 00	19,919 36
B Cost of Living Bonus	1,930 00	2,430 00	2,344 69
C Materials and Supplies	5,440 00	5,440 00	4,554 20
D Electric Power, Repairs and Sundries	6,938 00	6,938 00	4,562 75
	$ 37,912 00	$ 37,912 00	$ 31,381 00

COMMENTS

A B As of March 31, 1943, there were 15 employees paid from this vote. One-half of the salaries of 7 employees was charged to Vote 285. J. H. Lamontagne was paid at the annual rate of $2,220, and occupied a house valued at $180 per annum.

C Paquet & Fils received $3,559.29 for coal.

Vote 288 Maintenance and Operation of Selkirk Repair Slip **3,470 00**
Expenditures **3,120 09**

Lapsed ..... **$ 349 91**

	Estimates details	Allotments authorized	Expenditures
A Cost of Living Bonus	150 00	200 00	183 54
B Materials and Supplies, Electric Power and Sundries	1,350 00	1,290 00	964 71
C Maintenance and Repairs	1,970 00	1,980 00	1,971 84
	$ 3,470 00	$ 3,470 00	$ 3,120 09

Vote 289 Maintenance and Operation of Locks and Dams **53,829 00**
Expenditures **46,344 75**

Lapsed ..... **$ 7,484 25**

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	26,542 00	25,642 00	25,035 96
B Cost of Living Bonus	4,750 00	4,750 00	4,277 46
C Materials and Supplies, Electric Power and Sundries	6,277 00	8,148 50	5,541 92
D Maintenance, Repairs and Operation	16,260 00	15,288 50	11,489 41
	$ 53,829 00	$ 53,829 00	$ 46,344 75

COMMENTS

A As of March 31, 1943, there were 19 employees paid from this allotment. N. Ross was paid at the annual rate of $2,280 and occupied a house valued at $300 per annum. Eight other employees were provided with living quarters, the value of which totalled $982 per annum.

C D The following is a distribution of expenditures:

	Materials and supplies	Maintenance and repairs
Cowan Dam, Sask.		1,067 91
French River Dam, Ont.	618 66	830 12
Fryer's Island Dam, Que.	1,851 51	356 08
Latchford Dam, Ont.	101 96	103 68
Okanagan Control Dam, B.C.		59 28
Quinze Dam, Ont.	196 18	1,586 07
Riviere du Lievre, Lock and Dam, Que.	63 14	196 67
St. Andrews Rapids, Lock and Dam, Man.	2,227 10	4,569 07
Temiskaming Dam, Ont.	483 37	2,720 53
	$ 5,541 92	$ 11,489 41

Vote 290 Maintenance and Operation of Snagboats **48,235 00**
Expenditures **40,323 44**

Lapsed ..... **$ 7,911 56**

		Estimates details	Allotments authorized	Expenditures
A	*Samson:*			
	Wages of Crew	14,640 00	14,490 00	14,485 18
B	Cost of Living Bonus	2,600 00	2,250 00	2,092 27
C	Maintenance, Operation, etc.	12,095 00	12,595 00	12,558 62
A	*Essington:*			
	Wages of Crew	9,260 00	9,260 00	5,820 49
B	Cost of Living Bonus	1,690 00	1,690 00	693 63
C	Maintenance, Operation, etc.	7,950 00	7,950 00	4,673 25
		$ 48,235 00	$ 48,235 00	$ 40,323 44

COMMENTS

A The captain of the *Samson* was paid $2,160 and the engineer $2,100. The captain of the *Essington* was paid $952.39 and the engineer $1,016.53. The expenses of the *Essington* were from May 23 to October 10 only.

C *Samson:*—Board of crew, $4,007; fuel, $3,615.86; repairs, etc., $4,585.76.
Essington:—Board of crew, $1,912.75; fuel, $1,052.94; repairs, etc., $1,707.56.
A gratuity of $350 was paid to the widow of a deceased employee of the *Samson*.

Vote 291 Maintenance and Operation of Burlington Channel Bridge **15,430 00**
Expenditures **14,115 76**

Lapsed ..... **$ 1,314 24**

	Estimates details	Allotments authorized	Expenditures
A Salaries	9,615 00	10,215 00	9,757 86
B Cost of Living Bonus	1,620 00	1,820 00	1,613 16
C Operation, Maintenance and Supplies	4,195 00	3,395 00	2,744 74
	$ 15,430 00	$ 15,430 00	$ 14,115 76

COMMENTS

A Includes expenditure for temporary assistance.
C Electric power cost $2,265.55.

Vote 292 Maintenance and Operation of LaSalle Causeway, Kingston... 15,959 00
Expenditures 14,410 83

Lapsed .....$ 1,548 17

	Estimates details	Allotments authorized	Expenditures
A Salaries and Wages	6,109 00	6,009 00	5,466 62
B Cost of Living Bonus	1,000 00	1,100 00	1,048 86
C Operation, Maintenance and Supplies	8,850 00	8,850 00	7,895 35
	$ 15,959 00	$ 15,959 00	$ 14,410 83

COMMENTS

A Includes expenditure for temporary assistance.
C Electric power cost $1,551.33, repairs, etc., $6,344.02.

Vote 293 Maintenance and Operation of the New Westminster Bridge.. 51,314 00
Expenditures ..... nil

Lapsed .....$ 51,314 00

COMMENTS

Cost of maintenance and operation of the bridge in 1942-43 was $49,410.75, of which $17,407.26 was paid in salaries, $1,779.72 in cost of living bonus and $30,223.77 for maintenance and repairs. There were 10 employees, of whom T. Gifford was paid at the annual rate of $3,000.

Revenues collected for use of the bridge totalled $98,609.61, as follows: British Columbia Electric Railway, $13,769.86; Canadian National Railways, $55,972.24; Great Northern Railway, $28,867.51.

Revenues and expenditures have been transferred to the account "Fraser River Bridge—Maintenance", which is shown under Trust and Special Accounts in this section.

Vote 294	**Maintenance and Operation of Ottawa Bridges and Approaches.**	**3,600 00**
	Expenditures	**254 22**
	Lapsed	**$ 3,345 78**

Vote 295	**Maintenance and Operation of Roads and Bridges, Generally**	**20,975 00**
	Expenditures	**17,720 93**
	Lapsed	**$ 3,254 07**

		Estimates details	Allotments authorized	Expenditures
A	Wages	720 00	720 00	717 09
B	Cost of Living Bonus	1,300 00	1,300 00	835 23
C	Maintenance and Repairs	18,955 00	18,955 00	16,168 61
		$ 20,975 00	$ 20,975 00	$ 17,720 93

COMMENTS

Expenditures were as follows: Grand Etang, N.S., $1,269.14; Bryson, Que., $2,938.35; Matapedia, Que., $4,325.24; Perley Bridge, Hawkesbury, Ont., $3,226.54; Great Bear River, N.W.T., $2,000; eight lesser works, $3,961.66.

Dry Dock Subsidies, c. 191, R.S. **$ 541,970 88**

A	Burrard Dry Dock, North Vancouver	112,500 00
B	Montreal Floating Dock	105,000 00
C	Prince Rupert Floating Dock	76,970 88
D	Saint John Dry Dock	247,500 00
		$ 541,970 88

COMMENTS

Payments of subsidies are based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been used against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

A This subsidy, authorized by c. 27, 1917, is 4½ per cent of a cost of $2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of $2,381.86 is retained from the subsidy each year and is deposited to the credit of a special account to provide for the renewal of pontoons, see Trust Funds under Trust and Special Accounts in this section.

B Twenty-ninth annual subsidy payment, authorized by c. 17, 1910, is 3½ per cent of the cost of $3,000,000 for a period of 35 years.

C Twenty-fourth annual subsidy payment, authorized by c. 17, 1910, is 3½ per cent of the cost of $2,199,168.02 for a period of 25 years.

D This subsidy, authorized by c. 27, 1917, is 4½ per cent on a cost of $5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Vote 296	**Construction, Repairs and Improvements, Harbours and Rivers, Nova Scotia, Generally—For maintenance of services, no new works to be undertaken**	225,000 00
	Dingwall—Improvements (Revote $71,900)	79,200 00
Vote 488	**Lunenburg—Derrick**	38,000 00
	Mulgrave—To take over and reconstruct portion of Railway Wharf—The Canadian National Railways to contribute $37,800 (Supplementary Estimates)	40,000 00
		382,200 00
	Expenditures	297,392 54
	Lapsed	$ 84,807 46

		Allotments	Expenditures
A	Dingwall—Improvements	79,200 00	64,423 96
B	Lunenburg—Derrick	38,000 00	30,346 03
C	Mulgrave—To take over and reconstruct portion of railway wharf—The Canadian National Railways to contribute $37,800	40,000 00	
D	Maintenance of services, no new works to be undertaken	225,000 00	202,622 55
		$ 382,200 00	$ 297,392 54

COMMENTS

A Dredging was completed under contract by J. P. Porter & Sons, Ltd., at a cost of $54,737.35; inspection, etc., cost $1,435.39. A groyne was constructed by day labour which cost $5,323.15, while materials were $2,928.07.

B The Wilson Machinery and Supply Company was paid $27,132.25 on account of the purchase and installation of a used derrick; B. Mosher and M. D. Rawding were paid $3,056.25 on their contract for the crane foundation; inspection, etc., cost $157.53.

D Repairs and improvements of wharves and piers at Pictou cost $14,678.15; breakwater repairs at Sandy Cove cost $11,232.84; repairs and improvements were made at 134 other points. In all, labour cost $104,221.36 and materials and supplies $98,401.19.

Vote 297	**Construction, Repairs and Improvements—Harbours and Rivers, Prince Edward Island, Generally—For maintenance of services, no new works to be undertaken**	55,000 00
	Souris—Breakwater Repairs (Revote)	27,500 00
Vote 489	**Souris—Breakwater Repairs (Supplementary Estimates)**	3,500 00
		86,000 00
	Expenditures	53,151 66
	Lapsed	$ 32,848 34

		Allotments	Expenditures
A	Souris—Breakwater repairs	31,000 00	30,420 02
B	Maintenance of services, no new works to be undertaken	55,000 00	22,731 64
		$ 86,000 00	$ 53,151 66

COMMENTS

A Repairs under contract with H. J. Phillips & Sons were completed at a cost of $29,713.88; inspection, etc., cost $706.14.

B Repairs and improvements were made at 18 other points. Labour cost $12,363.28 and materials and supplies $10,368.36.

Vote 298	**Construction, Repairs and Improvements, Harbours and Rivers, New Brunswick, Generally—For maintenance of services, no new works to be undertaken**	**80,000 00**
	Expenditures	70,917 16
	Lapsed	**$ 9,082 84**

COMMENTS

Repairs to pier and deep water wharf at Campbellton cost $5,600.42.

Repairs and improvements at 89 other points cost $65,316.74. In all, labour cost $31,790.04 and materials and supplies, $39,127.12.

Vote 299	**Construction, Repairs and Improvements, Harbours and Rivers, Quebec, Generally—For maintenance of services, no new works to be undertaken**	**250,000 00**
	Richelieu River (Chambly Basin)—Dredging (Revote)	**9,500 00**
Vote 490	**Disraeli—Completion of Protection Work (Supplementary Estimates)**	**5,000 00**
		264,500 00
	Expenditures	**148,423 99**
	Lapsed	**$ 116,076 01**

		Allotments	Expenditures
A	Disraeli—Completion of protection work	5,000 00	3,888 89
B	Richelieu River (Chambly Basin)—Dredging	9,500 00	8,125 53
C	Maintenance of services, no new works to be undertaken	250,000 00	136,409 57
		$ 264,500 00	$ 148,423 99

COMMENTS

A Protection work was completed by day labour which cost $1,411.45 while materials cost $2,477.44.

B Southern Working Ltd. was paid the balance of $6,600.30 on its contract for dredging; inspection and surveys cost $1,525.23.

C Repairs and improvements were made by day labour at 137 points including the following wharf repairs: at Bonaventure, $7,303.02, at Chandler, $6,109.89, at Ile aux Coudres, $5,627.06, at Marsouins, $7,622.82, at Ruisseau à la Loutre, $5,046.84, at St. Simeon, $7,633.48, at Tadoussac, $6,164.94; and maintenance of wharves at Rimouski, $6,614.83.

Labour cost $62,426.31, materials and supplies, $73,983.26.

Vote 300	Construction, Repairs and Improvements, Harbours and Rivers, Ontario, Generally—For maintenance of services, no new works to be undertaken	130,000 00
	Burlington Channel—Re-dredging	67,800 00
	Grand River—Agreed Contribution to Improvements	65,000 00
	Toronto, Western Entrance—Re-dredging	24,200 00
Vote 491	Port Maitland—Dredging (Supplementary Estimates)	36,200 00
Vote 317	To supplement, on approval of Treasury Board, except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer	3,147 11
		326,347 11
	Expenditures	240,117 81
	Lapsed	$ 86,229 30

		Allotments	Expenditures
A	Burlington Channel—Re-dredging	68,430 49	68,430 49
B	Grand River—Agreed contributions to improvements	65,000 00	65,000 00
C	Port Maitland—Dredging	36,200 00	17,337 17
D	Toronto, Western Entrance—Re-dredging	26,716 62	26,716 62
E	Maintenance of services, no new works to be undertaken	130,000 00	62,633 53
		$ 326,347 11	$ 240,117 81

COMMENTS

A J. P. Porter & Sons, Ltd., was paid $66,991.23 for the completed contract for re-dredging. Inspection, etc., cost $1,439.26.

B Contributions to the Grand River Conservation Commission represent 37·5 per cent of the cost of conservation work. Total contributions to March 31, 1943, were $709,993.23.

C Consolidated Dredging, Ltd., was paid $29,031.73 on account of contract dredging, of which $12,810.95 was contributed by the Toronto, Hamilton & Buffalo Railway Co. to cover work done for it. Inspection cost $1,486.93, including $370.54 contributed by the Toronto, Hamilton & Buffalo Railway Co.

D J. P. Porter & Sons, Ltd., was paid $26,078.07 for dredging under contract. Inspection cost $638.55.

E At Hamilton, the Russell Construction Co., Ltd., completed its contract for reconstructing a portion of the Catharine Street wharf at a cost of $10,793.58.

At Kingsville, The Chatham Dredging and General Contracting Co., Ltd., completed the reconstruction of the west pier at a cost of $3,728.21.

At Oshawa, The Richardson Construction Co. completed the construction of a temporary wall at a cost of $5,476.85.

At Port Maitland, R. A. Blyth was paid $3,378.69 on account of his contract for repairs to harbour works.

Repairs and improvements were made by day labour at 60 points at a cost of $13,411.21 for wages and $25,844.99 for materials and supplies.

Vote 301	Construction, Repairs and Improvements, Harbours and Rivers, Manitoba, Generally—For maintenance of services, no new works to be undertaken	20,000 00
	Expenditures	6,125 34
	Lapsed	$ 13,874 66

COMMENTS

Repairs and improvements were performed by day labour at 7 points at a cost of $3,515.38 for wages and $2,609.96 for materials and supplies.

Vote 302	**Construction, Repairs and Improvements, Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories, Generally—For maintenance of services, no new works to be undertaken**	**10,000 00**
	Expenditures	**8,461 73**
	Lapsed	**$ 1,538 27**

COMMENTS

Repairs and improvements were performed by day labour at 4 points, including Blairmore, Alta., where $5,945.68 was spent. Labour cost $3,628.01 and materials and supplies, $4,833.72.

Vote 303	**Construction, Repairs and Improvements, Harbours and Rivers, British Columbia and Yukon Territory, Generally—For maintenance of services, no new works to be undertaken**	**90,000 00**
	Esquimalt Dry Dock—Wharf Repairs	**155,000 00**
Vote 492	**Capilano River—Diversion wall and dam**	**8,300 00**
	Esquimalt—Wharf Repairs	**20,000 00**
	Port Alberni—Repairs to assembly wharf and approach and extension to shed (Supplementary Estimates)	**62,900 00**
Vote 434	**Harrison River—Improvements (Further Supplementary Estimates)**	**9,500 00**
		345,700 00
	Expenditures	**106,836 99**
	Lapsed	**$ 238,863 01**

		Allotments	Expenditures
A	Capilano River—Diversion wall and dam	8,300 00	
B	Esquimalt Dry Dock—Wharf repairs and further amount required	175,000 00	137 32
C	Harrison River—Improvements	9,500 00	8,681 58
D	Port Alberni—Repairs to Assembly Wharf and approach and extension to shed	62,900 00	20,030 18
E	Maintenance of services, no new works to be undertaken	90,000 00	77,987 91
		$ 345,700 00	$ 106,836 99

COMMENTS

B Advertising and printing cost $137.32.

C Labour on guide booms, etc., cost $185.31, and materials, $8,496.27.

D Wm. Greenlees was paid $11,194.33 on account of his contract for wharf repairs and $8,338.79 on account of his contract for shed extension. Inspection, etc., cost $497.06.

E Gilley Bros., Ltd., was paid $6,367.90 on account of contract work at Steveston North Jetty.

Wm. Greenlees completed his contract for repairs at Powell River for $6,923.18, and for work at Westview was paid $9,287.32.

The James MacDonald Construction Co. was paid $3,250.51 on account for wharf repairs at Ganges, $855.86 for work at Hope Bay, $938.41 for work at Lyall Harbour and $693.90 for work at Vesuvius.

Repairs and improvements were made at 108 other points at a cost of $18,445.29 for labour and $31,225.54 for materials and supplies.

TELEGRAPH BRANCH

By Section 9 (*e*) of the Public Works Act, c. 166, R.S., the Minister shall have the management, charge and direction of the telegraph lines belonging to Canada.

Vote 304	**Branch Administration**	**27,680 00**
	Expenditures	**25,832 13**
	Lapsed	**$ 1,847 87**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	23,080 00	23,080 00	22,514 64
B	Cost of Living Bonus	800 00	1,025 00	1,018 83
C	Printing and Stationery	1,000 00	1,000 00	517 63
D	Travelling Expenses	1,300 00	1,300 00	1,033 93
E	Sundries	1,500 00	1,275 00	747 10
		$ 27,680 00	$ 27,680 00	$ 25,832 13

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: J. E. Bray, $3,120; A. McDonald, $3,960; T. E. Orr, $2,400; F. G. Sims, $4,920.

D Travelling expenses of $1,033.93 were paid to F. G. Sims.

E Telegrams cost $534.54 and telephone calls $197.05.

Vote 305	**Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work**	**140,640 00**
Vote 317	**To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer**	**2,641 62**
		143,281 62
	Expenditures	**$ 143,281 62**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Commissions	75,378 00	71,668 25	71,668 25
B	Cost of Living Bonus	6,720 00	10,412 44	10,412 44
C	Repairs	28,140 00	25,345 25	25,345 25
D	Materials and Supplies	9,500 00	12,100 01	12,100 01
E	Subsidies	5,625 00	5,557 00	5,557 00
F	Sundries	15,277 00	18,198 67	18,198 67
		$ 140,640 00	$ 143,281 62	$ 143,281 62

COMMENTS

A As of March 31, 1943, there were 184 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: G. A. Edwards, $3,000; G. E. Routhier, $3,000; G. H. Roy, $2,400. Commissions paid to 29 agents amounted to $7,427.31. In addition to their salaries, two operators were provided with living quarters valued at $440 per annum.

E The Consolidated Paper Corporation, Ltd., receives a yearly subsidy of $3,932 for providing and maintaining telephone service on Anticosti Island. This agreement, authorized by P.C. 1848, 1924, and renewed every five years, terminates on November 1, 1944.

The Department contributed $650 towards maintenance of the radio station at Ellis Bay, Anticosti Island.

Four other payments amounted to $975.

F Rents of 30 offices amounted to $3,931.32. Travelling expenses of G. A. Edwards were $696.05. Attachments and rentals supplied by the Maritime Telegraph and Telephone Co., Ltd. in 1941 cost $1,483.78, of which sum $400 was paid in 1941-42 and $1,083.78 in 1942-43. On a similar service in 1942 which cost $1,291.90, $1,100 was paid in 1942-43 and the balance of $191.90 remains to be paid in 1943-44.

Vote 306 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan **92,080 00**

Vote 317 To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer **12,237 83**

104,317 83

Expenditures ..... **$ 104,317 83**

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Commissions	71,816 00	78,376 46	78,376 46
B	Cost of Living Bonus	5,340 00	7,768 35	7,768 35
C	Repairs	4,020 00	2,512 98	2,512 98
D	Supplies and Sundries	10,904 00	15,660 04	15,660 04
		$ 92,080 00	$ 104,317 83	$ 104,317 83

COMMENTS

A As of March 31, 1943, there were 44 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: P. R. Elmer, $2,400; J. D. Noel, $3,600. Commissions paid to 49 agents amounted to $1,192.22. In addition to their salaries, operators at 13 offices and one lineman were provided with living quarters valued at $3,822 per annum.

D Rents of 18 offices amounted to $2,717.35.

Vote 307 Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver..... 15,315 00
Expenditures 13,274 33

Lapsed ..... $ 2,040 67

	Estimates details	Allotments authorized	Expenditures
A Salaries	12,270 00	11,570 00	10,926 19
B Cost of Living Bonus	645 00	745 00	703 14
C Sundries	2,400 00	3,000 00	1,645 00
	$ 15,315 00	$ 15,315 00	$ 13,274 33

COMMENTS

A As of March 31, 1943, there were 7 employees paid from this allotment. R. G. Bishop was receiving a salary of $3,480 per annum on that date.

C Travelling expenses of C. H. Mead amounted to $372.22. Postage cost $492, telegrams $220.63 and telephone calls $113.16.

Vote 308 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Northern and Yukon Districts.. 128,750 00
Expenditures 126,627 86

Lapsed ..... $ 2,122 14

	Estimates details	Allotments authorized	Expenditures
A Salaries and Commissions	98,176 00	92,176 00	91,229 03
B Cost of Living Bonus	7,700 00	9,400 00	9,037 76
C Repairs	5,050 00	5,250 00	4,912 90
D Supplies and Sundries	17,824 00	21,924 00	21,448 17
	$ 128,750 00	$ 128,750 00	$ 126,627 86

COMMENTS

A As of March 31, 1943, there were 43 employees paid from this allotment. On that date G. W. McKay was receiving a salary of $1,800 per annum and an isolation allowance of $1,200 per annum. Commissions paid to 55 agents amounted to $1,964.68. In addition to their salaries, six operators were provided with living quarters valued at $1,500 per annum.

D Rents of 23 offices amounted to $3,555.05.

Vote 309 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Vancouver Island District..... 104,035 00
Expenditures 103,696 28

Lapsed ..... $ 338 72

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Commissions	77,334 00	78,318 68	78,318 68
B	Cost of Living Bonus	6,780 00	9,142 70	9,142 70
C	Pole Line and Wire Rentals	4,800 00	4,800 00	4,492 05
D	Repairs	5,025 00	2,342 12	2,311 35
E	Supplies and Sundries	10,096 00	9,431 50	9,431 50
		$ 104,035 00	$ 104,035 00	$ 103,696 28

COMMENTS

A As of March 31, 1943, there were 46 employees paid from this allotment. Commissions paid to 64 agents amounted to $4,323.97. In addition to their salaries, four operators were provided with living quarters valued at $840 per annum.

E Rents of 13 offices amounted to $1,089.70.

Vote 493 Vancouver Island—Installation of Radiophone Equipment at Winter Harbour and Alert Bay **2,450 00**

Expenditures **1,889 88**

Lapsed ..... **$ 560 12**

Vote 310 Telegraph and Telephone Services—Operation and Maintenance, Generally **5,000 00**

Expenditures **3,653 68**

Lapsed ..... **$ 1,346 32**

COMMENTS

The Temiskaming telephone line is operated by La Compagnie de Telephone du Nord, Ltée, on an annual subsidy of $2,000. This agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlay amounted to $1,653.68.

Vote 311 Telegraph Reconstruction, Repairs and Improvements, Maritime Provinces and Lower St. Lawrence **12,000 00**

Expenditures **11,988 64**

Lapsed ..... **$ 11 36**

Vote 312 Telegraph Reconstruction, Repairs and Improvements, Saskatchewan and Alberta **12,000 00**

Expenditures **7,888 82**

Lapsed ..... **$ 4,111 18**

Vote 313	**Telegraph Reconstruction, Repairs and Improvements, British Columbia—Northern and Yukon Districts**	**17,000 00**
	Expenditures	**16,950 46**
	Lapsed	**$ 49 54**

Vote 314	**Telegraph Reconstruction, Repairs and Improvements, British Columbia—Vancouver Island District**	**9,000 00**
	Expenditures	**5,405 00**
	Lapsed	**$ 3,595 00**

GENERAL

Vote 315	**National Gallery of Canada**	**43,720 00**
	Expenditures	**43,082 44**
	Lapsed	**$ 637 56**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	30,480 00	28,138 39	28,138 39
B	Cost of Living Bonus	1,370 00	1,910 41	1,910 41
C	Art Exhibitions, Lectures and Educational Work	4,970 00	6,021 01	5,592 86
D	Printing, Reproductions, Catalogues, Stationery and Sundries	6,900 00	7,650 19	7,440 78
		$ 43,720 00	$ 43,720 00	$ 43,082 44

COMMENTS

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada", c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration and receive their reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by request, or in any other manner, are expended under the direction of the Board.

An open account under the title of "National Gallery of Canada—Special", which is shown under Trust and Special Accounts at the end of this section, is maintained to record monetary gifts and bequests to the National Gallery.

A As of March 31, 1943, there were 14 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: G. J. Harbour, $3,000; H. O. McCurry, $6,000.

D Sundries include postage, $33.91, telegrams, $96.12, and telephone calls, $126.84.

Vote 316	**Miscellaneous works not otherwise provided for, not more than $3,000 to be expended upon any one work**	**50,000 00**
	Expenditures	**11,912 74**
	Lapsed	**$ 38,087 26**

COMMENTS

The distribution of these expenditures by provinces, with the number of works in each province shown in brackets, is as follows:

Nova Scotia	(5).....	3,938 78
Prince Edward Island	(2).....	3,885 75
Québec	(1).....	261 92
Ontario	(2).....	1,198 60
British Columbia	(3).....	2,627 69
		$ 11,912 74

Labour totalled $1,523.52; the cost of materials and supplies was $6,291.01, and $1,098.21 was paid as a contribution towards improvements at Capilano River, B.C.

Vote 317 To supplement on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; less $31,857.46 transferred 68,142 54

Expenditures ..... nil

Lapsed ..... $ 68,142 54

Vote 318 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1942-43..... 30,000 00

Expenditures 28,551 96

Lapsed ..... $ 1,448 04

COMMENTS

A balance of $250 withheld in 1941-42 from La Cie de Construction Interprovinciale, Inc., in connection with its contract at the Craig Street Armoury was paid this year, and the architect was paid the balance, $12.50, due on his fee. C. A. Vezina received $1,410 for fittings in Quebec Postal Terminal Building. Ernest Cormier, Montreal, was paid $610.93 for plans and specifications of the New Supreme Court Building, Ottawa, and $3,908.69 for preparing a model of that building. In Toronto, C. B. Dolphin, architect, received $5,910.71 for plans, etc., of the proposed alterations and installation of mechanical equipment at the Postal Terminal Building. Poole Construction Co. was paid $43.82 withheld from contract for Public Building at Foam Lake, Sask.

At Arisaig, N.S., R. M. Hall entered into a contract for an extension to the breakwater and was paid $854.89 for materials. On his death, the work was completed by C. R. Macdonald for $6,692.70. Inspection cost $433.33. Protection work at Port Hood, N.S., was completed by day labour at a cost of $1,257.18. At Fryer's Island Dam, Richelieu River, Que., the Department acquired property from Jean Larcau for $3,000, and paid $120 interest on delayed payment and $20 for legal services. At Rimouski, Que., additional legal services amounted to $1,947.24, cost of the appeal in the Supreme Court of Canada, of Paradis and Farley versus The King. Other expenditures in Quebec were at Berthierville, $56.43, St. Stanislas, $233.64, and Sorel, $1,711.17.

A further contribution of $78.73 towards cost of drainage works on the South Maitland River and the Boyle Drainage System was made to Elma Township, Ontario.

Vote 67 Unforeseen Expenses, $20,000; transfer ..... **$ 100 00**

COMMENTS

A funeral wreath sent on behalf of the Dominion Government on the death of Sir Charles Fitzpatrick.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. ..... **$ 901,655 50**

A	Montreal, York Realty Building	133,178 39
B	Ottawa, Elgin Street expropriation	574,040 75
C	Ottawa, Wellington Street expropriation	194,436 36
		$ 901,655 50

COMMENTS

A York Realties was awarded $126,045.27 together with interest from February 13, 1941, to June 27, 1942, amounting to $5,127.82 and taxed costs of $2,005.30.

B Elgin Realty Co., Ltd., was awarded $497,500, together with interest, August 17, 1939, to February 2, 1943, amounting to $74,491.80, and taxed costs in Exchequer and Supreme Courts of $2,048.95.

C The following awards were made: G. A. Beattie, $20,000, less $282.27 tax and rent allowances, taxed costs, $78.10; J. R. Booth Ltd., $10,208, interest, July 4, 1940 to May 29, 1942, $970.46, taxed costs, $75; The Bronson Co., $2,400, interest, July 4, 1940 to May 29, 1942, $228.16, taxed costs, $75; Capital Trust Corporation, $15,158.50, taxed costs, $75; A. M. and L. T. Fleming, $71,200, taxed costs and damages, $976.30; Geo. Frisby, $35,815, taxed costs, $75; Harris Tie and Timber Co., Ltd., $20,200, interest, July 28, 1939, to November 8, 1940, $2,305.01, less $700 compensation for lands and premises; Sovereign Realty Co., Ltd., $15,500, taxed costs, $79.10.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. .. **$ 4,683 32**

SPECIAL

CHIEF ARCHITECT'S BRANCH

Vote 319	**Toronto Postal Station "A", Improvements (Revote $36,000)** ..	**72,000 00**
	Expenditures	**14,458 23**
	Lapsed	**$ 57,541 77**

COMMENTS

Conveyor machinery was supplied and installed by the Mathews Conveyer Co., Ltd., at a cost for contract and extra work of $40,195.25, of which amount $25,836.30 was paid in 1941-42 and $14,358.95 in 1942-43. Advertising cost $99.28.

CHIEF ENGINEER'S BRANCH

Vote 494	**To provide for commitments in connection with Unemployment Relief Projects**	**521,000 00**
Vote 317	**To supplement, on approval of Treasury Board, except where less than $200 is required, any of the appropriations of the Department of Public Works, $100,000; transfer**	**2,251 64**
		523,251 64
	Expenditures	**$ 523,251 64**

COMMENTS

Under the Unemployment and Agricultural Assistance Act, 1940, P.C. 5828 of Oct. 22, 1940 authorized an agreement whereby the Dominion Government was to contribute a sum not exceeding $875,000 towards the construction of the Civic Section of an intercepting sewer, etc., at Quebec City. The project, from its inception, has been carried on by this Department, but in former years the funds were provided by transfers from the Department of Labour under the authority of the Governor in Council. The 1942-43 expenditures are as follows: contributions by the Department of Public Works, $440,794.54; J. A. Auclair, balance on account of contract, $69,459.03; Arthur Surveyor & Co., engineers, fees and sundry expenses, $12,336.51; legal services, $661.56. The contract of J. A. Auclair for $343,055.27 included extras amounting to $10,207.32. He purchased from the Department plant and equipment valued at $12,000 and this amount appears in the revenue section under Proceeds from Sales. The total amount paid to the engineers (Arthur Surveyor & Co.) was $68,088.55. During the preceding fiscal years, the contributions of the Department of Labour totalled $434,205.46.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
CHIEF ARCHITECT'S BRANCH			
Armoury Accommodation for Canadian Officers' Training Corps	48,519 24		109,787 84
Ste. Anne de Bellevue, Que.—Military Hospital—Installation of New Cold Water Mains and Changes to Return Heating Mains	23,561 23		23,561 23
London, Ont. — Westminster Veterans' Hospital — Construction of reinforced concrete reservoir, and supply and installation of cast iron water mains and valves	18,476 86		18,476 86
Ottawa, Ont.—Annex to Daly Building	56,010 53		86,849 70
Ottawa, Ont. — Extension to Jackson Building (including purchase of land)	213,705 43		379,435 77
Ottawa, Ont.—Royal Canadian Mounted Police Temporary Building north of Justice Building	69,796 33		69,796 33
Ottawa, Ont.—Addition to Temporary Building No. 1	35,048 90		35,048 90

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Continued*			
Current—*Continued*			
CHIEF ARCHITECT'S BRANCH—*Concluded*			
Ottawa, Ont.—Temporary Building No. 4—Grading	1,970 59		309,203 89
Ottawa, Ont.—Installation of Sprinkler Systems and Necessary Fire Mains at Temporary Buildings Nos. 1, 2, 3 and 4.	114,205 49		114,205 49
Ottawa, Ont.—Temporary Building No. 5.	19,020 83		489,613 82
Ottawa, Ont.—Temporary Building No. 6.	118,229 18		361,902 34
Ottawa, Ont.—Temporary Building No. 7.	140,760 69		140,760 69
Ottawa, Ont.—Temporary Building No. 8.	690,634 25		690,634 25
Ottawa, Ont.—Addition to Film Vaults, John and Sussex Streets	69 64		69 64
Ottawa, Ont.—National Research Council—Construction of enclosed shooting range, office building, wharfage facilities, out-buildings, etc.	36,795 82		36,795 82
Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "A" Sussex Street	14,976 50		14,976 50
Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "B" Sussex Street	11,285 96		11,285 96
Ottawa, Ont.—To provide for the construction of Hostels, by the Department of Public Works, for junior female employees in the Public Service	235,980 94		235,980 94
Ottawa, Ont.—To provide for furnishings for Hostels for junior female employees in the Public Service	19,685 89		19,685 89
Calgary, Alta.—Purchase of the Traders' Building	107,700 80		107,700 80
Calgary, Alta.—Alterations to the Traders' Building	20,748 48		20,748 48
Converting Furnaces in Public Buildings from Oil to Coal Firing	107,903 42		107,903 42
Furniture, etc., for war employees	850,734 60	79,234 07	2,417,992 87
Repairs, alterations, operation and maintenance of buildings	1,523,607 15	25,959 51	3,118,081 30
Rental of premises occupied for war purposes	1,254,616 62	15,090 31	2,132,031 05
CHIEF ENGINEER'S BRANCH			
Dartmouth, N.S.—Dredging at east side of pier	15,357 95		15,357 95
Shelburne, N.S.—Wharf repairs	15,161 39		62,877 28
Saint John Harbour (Courtenay Bay), N.B.—Dredging	297,089 78		427,599 57
Ste. Anne de Bellevue, Que.—Military Hospital—Sewer and Domestic Water Supply	38,770 71		38,770 71
Ste. Anne de Bellevue, Que.—Military Hospital—Water Tank	20,000 00		20,000 00
Windsor, Ont.—Dredging at the dock of the Confederation Coal and Coke Company	4,706 34		4,706 34
Esquimalt, B.C.—Dry Dock—Additional Facilities	208,668 64		208,668 64

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Continued*			
Current—*Concluded*			
CHIEF ENGINEER'S BRANCH—*Concluded*			
Esquimalt, B.C.—Dry Dock—Additional operating cost	14,086 51		38,702 70
Esquimalt, B.C.—Dry Dock—Construction of Wooden Office Building	2,900 00		2,900 00
Esquimalt, B.C.—Dry Dock—Dredging at Repair Wharf and Entrance to Dock	38,190 33		38,190 33
Esquimalt, B.C.—Dry Dock—Protection of Buildings	3,820 06		9,249 23
Esquimalt, B.C.—Dry Dock—South Landing Wharf—Dredging	32,052 74		34,940 24
Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2, including the construction of a rock dam across Maude Island Passage	158,646 40		158,646 40
Sidney, B.C.—Wharf improvements and repairs	7,513 57		13,233 69
TELEGRAPH BRANCH			
To provide for a 24-hour service on the Pacific Coast	64,129 62		73,649 02
Contingencies—Telephone Service and Unforeseen	225,339 15	14,219 38	429,458 34
Non-Current:			
CHIEF ARCHITECT'S BRANCH			
Halifax, N.S.—Ordnance Depot			91,021 59
Montreal, Que., Craig St. Drill Hall—Repairs			103,818 69
Rock Island, Que.—Armoury Accommodation			18,097 67
Delhi, Ont.—Armoury Accommodation			71 90
London, Ont.—Westminster Veterans' Hospital—Construction of Active Treatment Unit and Doctors' Residence			267,741 63
New office buildings in Ottawa, and furnishings			1,201,207 74
Ottawa, Ont.—Temporary Building No. 3			13,244 73
Ottawa, Ont.—Jackson Building—taxes			30,568 07
Ottawa, Ont.—On purchase of Jackson Building			760,000 00
Ottawa, Ont.—Army Base Post Office—Accommodation			164,048 20
Ottawa, Ont.—Record Storage Building—Alterations			43,513 57
Ottawa, Ont.—Temporary Building for Department of Pensions and National Health			4,031 00
Toronto, Ont.—City Delivery Building			9,558 10
Toronto, Ont.—Temporary Building for Post Office Department			62,107 93
Vancouver, B.C.—Hospital for Department of Pensions and National Health			762,538 75

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—*Concluded*			
Non-Current—*Concluded*			
CHIEF ENGINEER'S BRANCH			
Dartmouth, N.S.—Wharf improvements, etc.			201,927 97
Halifax, N.S. — H.M.C. Dockyard — Extension to Dock No. 5			66,927 71
Halifax, N.S. — H.M.C. Dockyard — Reconstruction of Pier No. 3			97 85
Halifax, H.M.C. Dockyards, Torpedo Building			4,623 23
Halifax, R.C.N. Barracks, construction of a new south wing and alterations to north wing			54,751 97
Missaguash River, N.S.—Interprovincial Bridge			22,126 48
Sydney, N.S.—New Warehouse			43,774 18
Sydney, N.S.—Purchase of site at inner end of Harrington Wharf			4,000 00
Sydney, N.S. — Repairs to Harrington Wharf			9,210 10
Saint John, N.B.—Partridge Island—Water Main			38,428 17
Champlain Dry Dock—Dredging			77 36
Champlain Graving Dock—New keel blocks			38,122 00
Lorne Dry Dock—Additional operating cost			1,569 22
Lorne Dry Dock—Repairs to Pier			15,479 67
Midland, Ont.—Dredging			11,158 57
Esquimalt, B.C.—Graving Dock—Cost of operation; Penstock valves; electric rectifying equipment; 100-ton derrick; resurfacing storage area; 50-ton hammerhead crane; gate valves			220,850 42
Esquimalt Dry Dock—Derrick			12,752 07
Esquimalt Dry Dock—Maintenance			5,447 04
Esquimalt, H.M.C. Dockyard, Jetty and ordnance wharf extensions, etc.			27,623 55
Esquimalt, R.C.N. Barracks, Sea wall construction			11,482 16
Port Hardy, B.C.—Wharf Extension and Shed			8,259 10
Prince Rupert, R.C.N.V.R. Building, Installation of a low pressure heating system			6,107 40
TELEGRAPH BRANCH			
Communication Facilities—Port Alberni.			23,473 70
	$6,880,478 56	$ 134,503 27	$ 16,989,319 71

CHIEF ARCHITECT'S BRANCH

Allotment: Armoury Accommodation for Canadian Officers' Training Corps Units	**65,000 00**
Expenditures	**48,519 24**
Lapsed	**$ 16,480 76**

COMMENTS

The following allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid from this allotment:—

Nova Scotia: Antigonish, St. Francis Xavier College, $530.90; Church Point, Ste. Anne's College, $105.98; Halifax, Dalhousie University, $1,875, Nova Scotia Technical School, $801.73, St. Mary's College, $621.60; Wolfville, Acadia University, $702.97.

Prince Edward Island: Charlottetown, St. Dunstan's University, $509.91.

New Brunswick: Bathurst, Sacred Heart University, $203.48; Chatham, St. Thomas University, $136.05; Fredericton, University of New Brunswick, $1,381.50; St. Joseph, St. Joseph University, $164.50; Sackville, Mount Allison University, $620.82.

Quebec: Lennoxville, Bishop's College, $312.50; Montreal, Jean de Brebeuf College, $1,208.33, Loyola College, $2,206.35 (overpayment of $1,103.17 recovered in 1943-44), McGill University, $5,205.33, Mont St. Louis Academy, $1,722.80, University of Montreal, $6,206.44; Quebec, Laval University, $3,375.

Ontario: Guelph, Ontario Agricultural College, $265; Hamilton, McMaster University, $433.61; Kingston, Queen's University, $2,451.21; London, University of Western Ontario, $1,058; Ottawa, University, $2,750; Toronto, University, $4,647.30.

Manitoba: Winnipeg, University of Manitoba, $225.

Saskatchewan: Saskatoon, University of Saskatchewan, $2,750.

Alberta: Edmonton, University of Alberta, $2,449.62.

British Columbia: Vancouver, University of British Columbia, $3,598.31.

Allotment: Ste. Anne de Bellevue, Que.—Military Hospital—Installation of New Cold Water Mains and Changes to Return Heating Mains	**24,000 00**
Expenditures	**23,561 23**
Lapsed	**$ 438 77**

COMMENTS

Hector Groulx Enr'g. completed this work at a cost of $22,857.28. The architect's fee at 2¼ per cent was $514.28, and in addition he received $100 for work on plans of new manhole, etc. Advertising, etc., cost $89.67.

Allotment: London, Ont.—Westminster Veterans' Hospital—Construction of reinforced concrete reservoir, and supply and installation of cast iron water mains and valves	**18,500 00**
Expenditures	**18,476 86**
Lapsed	**$ 23 14**

COMMENTS

The work was done by the Putherbough Construction Co., Ltd., at a cost of $18,414.35. Advertising, etc., cost $62.51.

Allotment: Ottawa, Ont.—Annex to Daly Building	**57,000 00**
Expenditures	**56,010 53**
Lapsed	**$ 989 47**

COMMENTS

The work was done by Alex. I. Garvock, Ltd., at a cost of $83,098.37, of which $30,369.60 was paid in 1941-42 and $52,728.77 in 1942-43. This company was paid in addition $1,152.80 for sidewalk, moving, etc. The Clerk of Works was paid $466.66; other charges were $1,662.30.

Allotment: Ottawa, Ont.—Extension to Jackson Building (including purchase of land)	**216,000 00**
Expenditures	**213,705 43**
Lapsed	**$ 2,294 57**

COMMENTS

Ross-Meagher, Ltd., completed their contract and extra work on extension, which amounted to $349,768.26, of which $149,328.90 was paid in 1941-42 and $200,439.36 in 1942-43. The fee of the architect, J. A. Ewart, was $7,869.78, of which $4,509.88 was paid in 1942-43. Land, expropriated from Anna Martin (known as Anna Hinchey), cost $1,300. The Capital Decorators were paid $5,000 on their contract of $11,863 for decorating and painting. Other expenditures amounted to $2,456.19.

Allotment: Ottawa, Ont.—Royal Canadian Mounted Police Temporary Building North of Justice Building	**71,500 00**
Expenditures	**69,796 33**
Lapsed	**$ 1,703 67**

COMMENTS

This building was erected by Alex. I. Garvock, Ltd., at a cost of $67,993.70; services of Clerk of Works cost $1,225; other items were $577.63.

Allotment: Ottawa, Ont.—Addition to Temporary Building No. 1	**36,000 00**
Expenditures	**35,048 90**
Lapsed	**$ 951 10**

COMMENTS

G. A. Crain & Sons Ltd., was paid $32,772.79 on its contract and extras; the services of the Clerk of Works cost $658.23; additional work on the sprinkling system cost $1,450; other items amounted to $167.88.

Allotment: Ottawa, Ont.—Temporary Building No. 4—Grading	**3,000 00**
Expenditures	**1,970 59**
Lapsed	**$ 1,029 41**

COMMENTS

The grading was done by the Federal District Commission.

Allotment: Ottawa, Ont.—Installation of Sprinkler Systems and Necessary Fire Mains at Temporary Buildings Nos. 1, 2, 3 and 4	**115,266 00**
Expenditures	**114,205 49**
Lapsed	**$ 1,060 51**

COMMENTS

The Automatic Sprinkler Co. of Canada, Ltd., and the Dominion Electric Protection Co. completed their contract of $95,988 for automatic sprinklers and fire alarm systems. Erskine Smith & Co. installed fire mains at a cost of $17,930.43. Advertising, etc., cost $287.06.

Allotment: Ottawa, Ont.—Temporary Building No. 5	**22,000 00**
Expenditures	**19,020 83**
Lapsed	**$ 2,979 17**

COMMENTS

The Pigott Construction Co., Ltd., which erected this building, was paid $5,000 which had been withheld from its contract price in 1941-42. The sum of $9,110.22 was paid to the Federal District Commission for roadways, grading, etc. Storage space was provided at a cost of $3,718. Other expenses amounted to $1,192.61.

Allotment: Ottawa, Ont.—Temporary Building No. 6	**120,000 00**
Expenditures	**118,229 18**
Lapsed	**$ 1,770 82**

COMMENTS

The Pigott Construction Co., Ltd., completed its contract and extra work at a cost of $353,735.24, of which $242,996.67 was paid in 1941-42 and $110,738.57 in 1942-43; it received also $699.10 for additional sprinkler heads. The Federal District Commission did the grading, sodding, etc., for $3,207.38; house telephone cable cost $1,274.41; minor items amounted to $2,309.72.

Allotment: Ottawa, Ont.—Temporary Building No. 7	**145,000 00**
Expenditures	**140,760 69**
Lapsed	**$ 4,239 31**

COMMENTS

During the year, the H. A. Wickett Co., Ltd., erected this building at a cost of $138,435.27. The services of the Clerk of Works cost $523.30. The Federal District Commission did the grading, etc., for $1,207.51, and minor charges amounted to $594.61.

Allotment: Ottawa, Ont.—Temporary Building No. 8		**737,000 00**
Expenditures		**690,634 25**
Lapsed	**$**	**46,365 75**

COMMENTS

During the year, the contractor, H. A. Wickett Co., Ltd., received $648,282.70. The Department bought timber to the value of $17,697.82 from western firms, paid $17,430.12 for freight and $2,582.68 for haulage, etc. Services of the Clerk of Works cost $1,563.70. Minor expenditures, including $1,817.90 for shades, amounted to $3,077.23.

Allotment: Ottawa, Ont.—Addition to Film Vaults, John and Sussex Streets		**2,000 00**
Expenditures		**69 64**
Lapsed	**$**	**1,930 36**

COMMENTS

A contract for this work was entered into with G. A. Crain & Sons, but no payment has been made. Advertising cost $69.64.

Allotment: Ottawa, Ont.—National Research Council—Construction of enclosed shooting range, office building, wharfage facilities, out-buildings, etc.		**50,000 00**
Expenditures		**36,795 82**
Lapsed	**$**	**13,204 18**

COMMENTS

Arthur E. Farley was paid $33,377.85 on account of his contract and extras amounting to $40,814.75. Wages amounted to $1,178.53, lumber, $1,835.58, sundries, $403.86.

Allotment: Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "A", Sussex Street		**14,976 50**
Expenditures	**$**	**14,976 50**

COMMENTS

The Patterson Construction Co. erected this building at a contract price of $13,510, and in addition was paid $1,466.50 for fittings.

Allotment: Ottawa, Ont.—National Research Council—Construction of Temporary Building in Court "B", Sussex Street	**12,500 00**
Expenditures	**11,285 96**
Lapsed	**$ 1,214 04**

COMMENTS

The Patterson Construction Co. was paid $11,200 for erecting this building. Advertising and printing cost $85.96.

Allotment: Ottawa, Ont.—To provide for the construction of Hostels by the Department of Public Works, for junior female employees in the Public Service	**265,000 00**
Expenditures	**235,980 94**
Lapsed	**$ 29,019 06**

COMMENTS

To March 31, the contractor, Hill-Clark-Francis, Ltd., received $226,106.86 on its contract of $309,975 and extras of $4,232.40; Ernest Cormier's fee as architect was $8,524.31, services of Clerk of Works, $920.16, survey of the site, $285, advertising, etc., $144.61.

Allotment: Ottawa, Ont.—To provide for furnishings for Hostels for junior female employees in the Public Service	**40,000 00**
Expenditures	**19,685 89**
Lapsed	**$ 20,314 11**

COMMENTS

Sundry payments, each under $5,000, for beds, bedding, etc., amounted to $19,685.89.

Allotment: Calgary, Alta.—Purchase of the Traders' Building	**108,000 00**
Expenditures	**107,700 80**
Lapsed	**$ 299 20**

COMMENTS

The Department bought this building from the British Financial Land Corporation, Ltd., for $107,330. Legal and other services cost $370.80.

Allotment: Calgary, Alta.—Alterations to the Traders' Building	**50,000 00**
Expenditures	**20,748 48**
Lapsed	**$ 29,251 52**

COMMENTS

The F. W. McDougall Construction Co. has the contract for alterations, and, to date, has been paid $20,206.98. Services of the Clerk of Works cost $457.25, advertising, etc., $84.25.

Allotment: Converting Furnaces in Public Buildings from Oil to Coal Firing	**120,000 00**
Expenditures	**107,903 42**
Lapsed	**$ 12,096 58**

COMMENTS

Owing to the scarcity of fuel oil, it was required that the heating equipment of buildings using oil should be converted for the use of coal. In all, 51 projects were undertaken. In some cases, structural and other changes involving considerable expense were necessary. The following firms were paid over $5,000 for such work: Allan & Viner, Immigration Building, Vancouver, $3,315; Shaughnessy Hospital, Vancouver, $4,873; Campbell Steel & Iron Works, National Research Building, Ottawa, on account, $10,530; Canadian Sumner Iron Works, Shaughnessy Hospital, Vancouver, $6,487; Chalifoux & Fils, Place d'Armes Post Office, Montreal, $4,650, five other buildings, $4,653.50; Dragon Heating Co., Daly Building, Ottawa, $5,474.19, Hunter Building, Ottawa, $6,052.78; J. B. Morin, Immigration Hospital, Quebec, $2,621, Postal Terminal, Quebec, $4,956. Alterations, etc., in other buildings cost $54,082.04. Advertising and printing cost $208.91.

Allotment: Furniture, etc., for war employees	**975,000 00**
Expenditures	**850,734 60**
Lapsed	**$ 124,265 40**

COMMENTS

The above expenditures consist of $483,252.46, representing furniture for Ottawa offices as referred to under Vote 261 and $367,482.14 for offices outside of Ottawa as referred to under Vote 262.

Furniture charged to War Appropriation from September, 1939, to March, 1943, amounted to $2,417,992.87. Of this amount, $1,685,165 was paid for furniture used in Ottawa offices.

During the year the purchases were: 277 bookcases, 8,955 cabinets, 19,633 chairs, 1,829 costumers, 586 cupboards, 6,189 desks, 25 rugs, 7,078 tables, 548 telephone stands, 2,433 transfer cases, 4,693 trays, 968 typewriter stands, other furniture, 89. The following is a distribution of the expenditures: Comptroller of the Treasury, $24,821.60; Labour, $18,869.01; Munitions and Supply, $42,366.52; National Defence, $94,559.64; National Revenue, $46,899.65; National War Services, $45,088; Pensions and National Health, $10,795.60; Transport, $15,204.31; United Kingdom Technical Mission, $84,430.52; Wartime Prices and Trade Board, $114,526.55; other departments, each less than $5,000, $20,043.78; for stock, $333,129.42.

Allotment: Repairs, alterations, operation and maintenance of buildings.	**1,525,000 00**
Expenditures	**1,523,607 15**
Lapsed	**$ 1,392 85**

COMMENTS

The above expenditures consist of $1,228,878.94, representing repairs, etc., for buildings at Ottawa referred to under Vote 261, and the following amounts totalling $299,728.21 referred to under Vote 262 ($73,903.24); Vote 265 ($19,683.47); Vote 266 ($44,672.68); Vote 267 ($70,414.60); Vote 268 ($7,645.56); Vote 269 ($20,572.01); Vote 270 ($2,989.34); Vote 271 ($19,163.35); Vote 272 ($3,489.63); Vote 273 ($10,204); Vote 277 ($26,990.33) for buildings outside of Ottawa.

Allotment: Rentals of premises occupied for war purposes		**1,330,000 00**
Expenditures		**1,254,616 62**
Lapsed	**$**	**75,383 38**

COMMENTS

The above expenditures consist of $360,838.41, representing rent of Ottawa offices as referred to under Vote 261, and $893,778.21 for offices outside of Ottawa as referred to under Vote 262.

CHIEF ENGINEER'S BRANCH

Allotment: Dartmouth, N.S.—Dredging at east side of pier		**17,000 00**
Expenditures		**15,357 95**
Lapsed	**$**	**1,642 05**

COMMENTS

The dredging was done under contract by J. P. Porter & Sons, Ltd., for $14,931.55; inspection, etc., cost $426.40.

Allotment: Shelburne, N.S.—Wharf repairs		**15,162 00**
Expenditures		**15,161 39**
Lapsed	**$**	**0 61**

COMMENTS

B. Mosher and M. D. Rawding completed this contract for $60,275.23, of which $46,051.15 was paid in 1941-42 and $14,224.08 in 1942-43; inspection, etc., cost $911.93 and other charges $25.38.

Allotment: Saint John Harbour (Courtenay Bay), N.B.—Dredging		**300,000 00**
Expenditures		**297,089 78**
Lapsed	**$**	**2,910 22**

COMMENTS

The Canadian Dredge and Dock Co., Ltd., was paid $405,009.62 on a contract of $553,122, of which $120,363.71 was paid in 1941-42 and $284,645.91 in 1942-43; inspection cost $10,520.71 and sundries $1,923.16.

Allotment: Ste. Anne de Bellevue, Que.—Military Hospital—Sewer and Domestic Water Supply	**43,000 00**
Expenditures	**38,770 71**
Lapsed	**$ 4,229 29**

COMMENTS

Clarence Duranceau was paid $34,292.11 on account of contract and extra work amounting to $38,792.11; reinforcing of railway tracks cost $3,804.54, inspection, $588, advertising, etc., $86.06.

Allotment: Ste. Anne de Bellevue, Que.—Military Hospital—Water Tank.	**20,000 00**
Expenditures	**$ 20,000 00**

COMMENTS

The corporation of the town of Ste. Anne de Bellevue was paid $20,000 as a contribution towards the cost of this project.

Allotment: Windsor, Ont.—Dredging at the dock of the Confederation Coal and Coke Company	**4,707 00**
Expenditures	**4,706 34**
Lapsed	**$ 0 66**

COMMENTS

The Chatham Dredging & General Contracting Co., Ltd., was paid $4,568.55 for this work; inspection cost $137.79.

Allotment: Esquimalt, B.C.—Dry Dock—Additional Facilities	**215,000 00**
Expenditures	**208,668 64**
Lapsed	**$ 6,331 36**

COMMENTS

Contract work: Bickle-Seagrave supplied two mobile pumping engines for $2,800; Coast Foundry Co., Ltd., was paid $20,123.70 for filler blocks and bollards; Hafer Machine Co., Ltd., received $7,844.95 for machining castings, etc.; R. P. Knott and H. V. Jones were paid $85.375 on their contract of $98,503.78 for temporary accommodation of ships' crews; Pumps & Power, Ltd., completed a contract for pumps and pipe for salt water supply at a cost of $9,405.21; J. Fyfe Smith Co., Ltd., was paid $6,412.14 on a contract of $9,072 for keel and bilge blocks; Victoria Pile Driving Co., Ltd., received $35,223.74 for widening South Landing wharf, $11,299.15 for the construction of a fender wharf and $16,576.80 for floating fenders.

Other charges: wages, $4,817.35; inspection, $1,811.46; materials and supplies, $6,495.64; advertising, etc., $483.50.

Allotment: Esquimalt, B.C.—Dry Dock—Additional operating cost	**17,500 00**
Expenditures	**14,086 51**
Lapsed	**$ 3,413 49**

COMMENTS

Wages, etc., amounted to $1,017.65, materials and supplies, $7,600.86 and electric power, $5.468.

Allotment: Esquimalt, B.C.—Dry Dock—Construction of Wooden Office Building	4,851 00
Expenditures	2.900 00
Lapsed	$ 1,951 00

COMMENTS

Work to the value of $2,900 was done by L. G. Scott on a project to cost $4,514.

Allotment: Esquimalt, B.C.—Dry Dock—Dredging at Repair Wharf and Entrance to Dock	38,190 33
Expenditures	$ 38,190 33

COMMENTS

McKenzie Barge & Derrick Co., Ltd., completed a contract of $37,650.50 for dredging; inspection cost $539.83.

Allotment: Esquimalt, B.C.—Dry Dock—Protection of Buildings	3.820 06
Expenditures	$ 3,820 06

COMMENTS

Labour cost $1,870.23, materials, $1,949.83.

Allotment: Esquimalt, B.C.—Dry Dock—South Landing Wharf—Dredging	32,033 00
Expenditures	32,052 74
Lapsed	$ 0 26

COMMENTS

The work was done by the McKenzie Barge and Derrick Co., Ltd., at a cost of $31,213.84; inspection cost $380.38 and other charges amounted to $458.52.

Allotment: Seymour Narrows, B.C.—Removal of Ripple Rocks Nos. 1 and 2, including the construction of a rock dam across Maude Island Passage	200,000 00
Expenditures	158,646 40
Lapsed	$ 41,353 60

COMMENTS

The British Columbia Bridge & Dredging Co., Ltd., was paid $157,116.59 on a cost plus contract of $300,000 for these improvements to navigation; inspection cost $1,529.81.

Allotment: Sidney, B.C.—Wharf Improvements and repairs	**7,514 00**
Expenditures	**7,513 57**
Lapsed	**$ 0 43**

COMMENTS

The Vancouver Pile Driving & Contracting Co., Ltd., completed its contract and was paid $7,258.78 in addition to $5,601.06 paid in 1941-42; inspection cost $254.79.

TELEGRAPH BRANCH

Allotment: To provide for a 24-hour Service on the Pacific Coast	**66,000 00**
Expenditures	**64,129 62**
Lapsed	**$ 1,870 38**

COMMENTS

Operators and linemen of the Vancouver Island lines and the British Columbia Northern and Yukon lines were paid $64,082.77 for this extra service. Travelling expenses were $46.85.

Allotment: Contingencies—Telephone Service and unforeseen	**270,000 00**
Expenditures	**225,339 15**
Lapsed	**$ 44,660 85**

COMMENTS

Cost of additional telephone service for war staffs was $203,941.67.

Various small items in connection with Government buildings cost $1,328.53.

At Dartmouth, N.S., improvements to the wharf cost $550; at Halifax, $2,085.85 was spent, including $1,566.27 for test piles; a contribution of $1,013.85 was paid for paving at Missaguash River Interprovincial Bridge; at Champlain and Lorne graving docks $3,343 was spent, including $2,564.38 for floodlights; expenditure at Gaspe included legal services, $276.36, services of consulting engineer re expropriation of land of Howard Smith Paper Mills, Ltd., $578.91, and repairs to wharf, $598.37; at Christie Street military hospital, Toronto, the Leaside Contracting Co. was paid $2,044.01 on account of $2,406.50 contract for sewer, and other charges were $248.71; at Esquimalt, B.C., dry dock, $3,285.19 was spent, including $3,135.19 for renewing water pipe; fire-fighting equipment costing $3,256.89 was installed on the snagboat *Samson*. Sundry materials and surveys at six places cost $1,682.06; telephones for guards at three places cost $244.68.

Salary of night telegraph operator at Baie Comeau, Que., July to December, amounted to $861.07.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Animal House Virology Laboratory — Kamloops, B.C.	7 90			7 90
B	Contractors' Securities and Earnings — Held for creditors	93,625 75	2,028 89	57,262 45	38,392 19
C	Fraser River Bridge — Maintenance	78,083 42	98,931 22	49,410 75	127,603 89
D	National Gallery of Canada —Special	13,460 45	30 00		13,490 45
E	Unclaimed Cheques Suspense —Public Works	7,499 38	68 82		7,568 20
		$ 192,676 90	$ 101,058 93	$ 106,673 20	$ 187,062 63

COMMENTS

B This account reflects the value of contractors' securities and earnings held pending the settlement of claims made by their creditors.

C By authority of P.C. 2965, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and the vote entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. Large repairs may be paid direct from this Account.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement pending final settlement with the Province.

D Monetary gifts and bequests to the National Gallery are credited to this account. Expenditures from it are for lectures on Art, etc. The only amount credited during the year was $30 interest on investment in bonds.

E All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

[20] Trust Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Burrard Dry Dock Pontoons	$ 52,321 28	$ 3,981 14		$ 56,302 42

COMMENTS

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies paid to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent compounded annually is also credited. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

1942-43

PUBLIC ACCOUNTS

PART II
V

ROYAL CANADIAN MOUNTED POLICE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	6,241,961 73	Ordinary	1,064,562 52
War	3,869,507 77	Special Receipts	124 64
	$ 10,111,469 50		$1,064,687 16

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds (Dr.)	478 50
[19] Insurance and Superannuation Funds	65,894 59
[20] Trust Funds (Dr.)	5,183 55
	$ 60,232 54

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page V—13.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Proceeds from Sales	7,296 06	5,406 25
Services and Service Fees	959,137 46	952,250 00
Refunds of Expenditure	24,854 77	20,186 46
Miscellaneous	73,274 23	68,942 19
Total Ordinary	1,064,562 52	1,046,784 90
Special Receipts—		
War Appropriation Acts	124 64	
Grand Total	$1,064,687 16	$1,046,784 90

Details

	Ordinary Revenue—			
A	Proceeds from Sales			7,296 06
B	Services and Service Fees:			
	Repayment for police services:			
	(1) Province of Prince Edward Island, 12 m. to May 31, 1943		20,000 00	
	(2) Province of Nova Scotia, 12 m. to November 30, 1942		115,000 00	
	(3) Province of New Brunswick, 12 m. to March 31, 1943		100,000 00	
	(4) Province of Manitoba, 12 m. to March 31, 1943		150,000 00	
	(5) Province of Saskatchewan, 12 m. to March 31, 1943		275,000 00	
	(6) Province of Alberta, 12 m. to March 31, 1943		268,333 34	
	(7) Beausejour, Manitoba, 12 m. to May 31, 1943		800 00	
	(8) Dauphin, Manitoba, 12 m. to December 31, 1942		4,000 00	
	(9) Flin Flon, Manitoba, 12 m. to September 30, 1943		4,000 00	
	(10) Portage la Prairie, Manitoba, 6 m. to January 31, 1943		2,700 00	
	(11) Selkirk, Manitoba, 12 m. to December 31, 1942		3,000 00	
	(12) Victoria Beach, Manitoba, May 9-September 12, 1942		275 00	
	(13) Assiniboia, Saskatchewan, 6 m. to May 31, 1943		500 00	
	(14) Biggar, Saskatchewan, 12 m. to March 31, 1943		1,000 00	
	(15) Foam Lake, Saskatchewan, 6 m. to March 31, 1943		249 96	
	(16) Herbert, Saskatchewan, 6 m. to January 14, 1943		400 00	
	(17) Humboldt, Saskatchewan, 11 m. to March 31, 1943		1,375 00	
	(18) Kindersley, Saskatchewan, 6 m. to May 31, 1943		400 00	
	(19) Maple Creek, Saskatchewan, 11 m. to May 31, 1943		733 33	
	(20) Melfort, Saskatchewan, September 15, 1942-May 31, 1943		1,062 50	
	(21) Melville, Saskatchewan, 12 m. to December 31, 1942		3,300 00	
	(22) Rosthern, Saskatchewan, October 16, 1942-March 31, 1943		366 67	
	(23) Tisdale, Saskatchewan, 12 m. to December 31, 1943		1,000 00	
	(24) Watrous, Saskatchewan, 11 m. to May 31, 1943		916 66	
	(25) Wilkie, Saskatchewan, 9 m. to May 31, 1943		600 00	
	(26) Yorkton, Saskatchewan, 11 m. to March 31, 1943		4,125 00	959,137 46
C	Refunds of Expenditure			24,854 77
D	Miscellaneous:			
	(1) Contributions from Royal Canadian Mounted Police Provincial Pensions Trust Fund		2,763 82	
	(2) Officers Pension Fund:			
	Abatements from Pay	13,038 31		
	Abatements from Pensions	1,032 92	14,071 23	
	(3) Fines and Forfeitures:			
	Foreign Exchange Control Board Regulations	47,114 51		
	Criminal Code of Canada	2,147 00		
	Canada Temperance Act	5,685 00		
	Defence of Canada Regulations	824 82		
	National Registration Regulations	60 00		
	Small Loans Act	500 00		
	Seized Money	107 85	56,439 18	73,274 23
	Total Ordinary			1,064,562 52
E	Special Receipts:			
	Refunds of Previous Year's War Expenditure			124 64
	Grand Total			$1,064,687 16

Certified correct.

F. J. MEAD,
Acting Deputy Commissioner,
Royal Canadian Mounted Police.

COMMENTS

A Proceeds from Sales—Included in the total of $7,296.06 are the following: sale of 18 police cars, $4,539.75; 1 police aeroplane, $1,500; used tires, tubes, etc., $1,256.31.

B Services and Service Fees—Repayment for police service. The repayments are in accordance with the agreements between the Dominion of Canada and the Municipalities and Provinces and are approved by the Governor in Council. The various agreements are as follows:

B(1) Province of Prince Edward Island—P.C. 7194 of August 14, 1942, approves policing from June 1, 1942, to May 31, 1949, and unless one year's notice is given prior to May 31, 1949, shall continue in force until such notice is given; payment to be $20,000 annually with an increase or decrease from the agreed strength of 20 at the rate of $1,000 per man.

B(2) Province of Nova Scotia—P.C. 6134 of July 16, 1942, approves policing from June 1, 1942, to May 31, 1949, and unless one year's notice is given prior to May 31, 1949, shall continue in force until such notice is given; payment to be $115,000 annually with an increase or decrease from the agreed strength of 115 at the rate of $1,000 per man.

B(3) Province of New Brunswick—P.C. 2608 of April 1, 1942, approves policing from April 1, 1942, to March 31, 1949, and unless one year's notice is given prior to March 31, 1949, shall continue in force until such notice is given; payment to be $100,000 annually with an increase or decrease from the agreed strength of 100 at the rate of $1,000 per man.

B(4) Province of Manitoba—P.C. 2053 of May 21, 1940, approves policing from April 2, 1940, to April 1, 1950, and unless one year's notice is given prior to April 1, 1950, shall continue in force until such notice is given; payment to be $150,000 annually, with an increase or decrease from the agreed strength of 150 at the rate of $1,000 per man.

B(5) Province of Saskatchewan—P.C. 842 of April 6, 1936, approves policing from June 1, 1936, to May 31, 1943, and unless one year's notice is given prior to May 31, 1943, shall continue in force until such notice is given; payment to be $275,000 annually, with an increase or decrease from the agreed strength of 275 at the rate of $1,000 per man.

B(6) Province of Alberta—P.C. 1766 of July 17, 1936, approves policing from June 1, 1935, to May 31, 1940, and unless one year's notice is given prior to May 31, 1940, shall continue in force until such notice is given; payment to be $250,000 annually, with an increase or decrease from the agreed strength of 250 at the rate of $1,000 per man.

B(7) Beausejour, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated August 14, 1942, provide for policing from June 1, 1942, to May 31, 1947, subject to six months' notice of cancellation; payment to be $800 annually, with an increase from the agreed strength of 1 at the rate of $800 per man.

B(8) Dauphin, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated December 11, 1941, provide for policing from January 1, 1942, to December 31, 1946, subject to six months' notice of cancellation; payment to be $4,000 annually, with an increase or decrease from the agreed strength of 4 at the rate of $1,000 per man.

B(9) Flin Flon, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated August 15, 1940, approve policing from April 1, 1940, to March 31, 1945, subject to six months' notice of cancellation; payment to be $3,000 annually, with an increase or decrease from the agreed strength of 3 at the rate of $1,000 per man.

B(10) Portage la Prairie, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated August 8, 1942, provide for policing from August 1, 1942, to July 31, 1947, subject to six months' notice of cancellation; payment to be $7,000 annually with an increase or decrease from the agreed strength of 7 at the rate of $1,000 per man.

B(11) Selkirk, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated December 18, 1941, provide for policing from January 1, 1942, to December 31, 1946, subject to six months' notice of cancellation; payment to be $3,000 annually, with an increase or decrease from the agreed strength of 3 at the rate of $1,000 per man.

B(12) Victoria Beach, Manitoba—P.C. 286 of February 9, 1939, and an agreement dated April 28, 1942, provide for policing from May 9, 1942, to September 12, 1942, subject to one week's notice of cancellation; payment to be $275.

B(13) Assiniboia, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated December 11, 1941, provide for policing from December 1, 1941, to May 31, 1943, subject to six months' notice of cancellation; payment to be $1,000 annually, with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(14) Biggar, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated March 25, 1942, provide for policing from April 1, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $1,000 annually, with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(15) Foam Lake, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated October 1, 1942, provide for policing from October 1, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $500 annually.

B(16) Herbert, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of January 12, 1942, provide for policing from January 15, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $800 annually, with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(17) Humboldt, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated April 3, 1941, provide for policing from May 1, 1941, to May 31, 1943, subject to six months' notice of cancelation; payment to be $1,500 annually with an increase from the agreed strength of 2 at the rate of $1,000 per man.

B(18) Kindersley, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated December 11, 1941, provide for policing from December 1, 1941, to May 31, 1943, subject to six months' notice of cancellation; payment to be $800 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(19) Maple Creek, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of June 1, 1942, provide for policing from July 1, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $800 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(20) Melfort, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of March 4, 1942, provide for policing from March 15, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $1,500 annually with an increase from the agreed strength of 2 at the rate of $1,000 per man.

B(21) Melville, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of July 15, 1942, provide for policing from August 1, 1942, to July 31, 1947, subject to six months' notice of cancellation; payment to be $3,000 annually, plus proportionate cost of rental, with an increase or decrease from the agreed strength of 3 at the rate of $1,000 per man. The agreed proportionate cost of rental for the period was $300.

B(22) Rosthern, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of October 1, 1942, provide for policing from October 16, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $800 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(23) Tisdale, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of December 4, 1942, provide for policing from January 1, 1943, to December 31, 1945, subject to six months' notice of cancellation; payment to be $1,000 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(24) Watrous, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of July 1, 1942, provide for policing from July 1, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $1,000 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(25) Wilkie, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement of August 20, 1942, provide for policing from September 1, 1942, to May 31, 1943, subject to six months' notice of cancellation; payment to be $800 annually with an increase from the agreed strength of 1 at the rate of $1,000 per man.

B(26) Yorkton, Saskatchewan—P.C. 286 of February 9, 1939, and an agreement dated September 1, 1941, provide for policing from September 1, 1941, to May 31, 1943, subject to six months' notice of cancellation; payment to be $4,500 annually with an increase or decrease from the agreed strength of 5 at the rate of $1,000 per man.

C Refunds of Expenditure. Included in the total are the following: return of empty oil containers, $5,056.59; refund of Provincial gasoline tax, $3,616.25; repayment by Provinces for various investigations, $1,991.36; damage to police cars deducted from pay of members concerned, $826.14; repayment for services rendered other Departments in the previous fiscal year, $12,058.20.

D Miscellaneous.

D(1) Contributions from Royal Canadian Mounted Police Provincial Pensions Trust Fund —The Royal Canadian Mounted Police Act, c. 160, R.S. sec. 5, and amendments thereto recognize a constable's or officer's prior service with the Provincial Police Forces which have been taken over by the Royal Canadian Mounted Police. Payment for this prior service is collected from the Provinces and from members of the Force and credited to the Trust Fund. As the pensions of these men are a direct charge to Consolidated Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. The amount transferred in 1942-43 was $2,763.82.

D(2) Officers' Pension Fund—This revenue consists of deductions from the pay of commissioned officers of the Force, and from the pensions of officers who have retired, in accordance with c. 160, R.S., sec. 49.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	6,032,079 00	5,828,231 96	5,612,370 26
Continuing Statutory Provisions	413,729 77	413,729 77	372,293 34
	6,445,808 77	6,241,961 73	5,984,663 60
Allotted from the War Appropriation	3,983,668 00	3,869,507 77	3,001,370 18
Total	$ 10,429,476 77	$ 10,111,469 50	$8,986,033 78

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
V-7	320	General Administration	241,825 75	212,442 82	29,382 93
V-8	321	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses	5,768,254 15	5,597,557 47	170,696 68
V-11	322	Grant to Chief Constables' Association of Canada	500 00	500 00	
		PENSIONS AND OTHER BENEFITS			
V-11	323	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	11,749 16	8,842 15	2,907 01
V-11	324	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—			
		Mrs. Mary Emma Bossange	$ 456 25		
		Mrs. Margaret Johnson Brooke	821 25		
		Mrs. Margaret Cox	410 63		
		Mrs. Georgina Harrison	676 50		
		Mrs. Letitia Kennedy	423 50		
		Mrs. Nora Jean Massan	300 00		
		Mrs. Mary Miller	667 38		

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		Mrs. Margaret Nicholson..... 547 50			
		Mrs. Catherine Mildred Ralls.. 735 25			
		Mrs. Myrtle L. Richards..... 720 00			
		Mrs. Doris Freda Sampson..... 816 00			
		Mrs. Amy Lillian Searle..... 406 98			
		Mrs. Madelaine Mary Shoe-botham..... 810 00			
		Mrs. Eunice Wain-wright..... 602 50			
			8,393 74	7,645 40	748 34
V-11	325	Pension to James Elliott....	672 00	560 00	112 00
V-11	326	Pension to Basil Burke Currie	684 20	684 12	08
V-11	Stat.	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.....	413,729 77	413,729 77	
		Total Ordinary.....	6,445,808 77	6,241,961 73	203,847 04
		WAR			
V-12		Special War Land Services—Increased Activities of the Force due to the War...	3,821,996 00	3,718,883 48	103,112 52
V-12		Security Control Service—(P.C. 85/6073, July 14, 1942).....	161,672 00	150,624 29	11,047 71
		Total War.....	3,983,668 00	3,869,507 77	114,160 23
		Grand Total.....	$10,429,476 77	$10,111,469 50	$ 318,007 27

Vote 320 General Administration	**238,525 75**
Vote 435 (Further Supplementary Estimates)	**3,300 00**
	241,825 75
Expenditures	**212,442 82**
Lapsed	**$ 29,382 93**

	Estimates details	Allotments authorized	Expenditures
A Salaries	52,380 00	51,868 18	49,170 84
B Cost of Living Bonus	2,638 75	3,150 57	3,150 57
C Pay and Allowances	160,772 00	160,772 00	148,169 45
D Housing and Quarters	14,100 00	14,100 00	8,378 47
E Clothing and Equipment	4,935 00	4,935 00	1,828 65
F Medical Services	500 00	500 00	
G Travelling Expenses and Transportation of Persons	5,000 00	5,000 00	1,734 15
H Provisions and Billeting	1,500 00	1,500 00	10 69
	$ 241,825 75	$ 241,825 75	$ 212,442 82

COMMENTS

A As of March 31, 1943, there were 24 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: A. J. Anderson, $2,700; M. H. Arnoni, $3,000; G. T. Hann, $4,500; J. A. Lynch, $3,420; E. A. Ranger, $2,400; A. H. Tremblay, $2,400; I. Zivian, $4,320.

C Rates of pay and allowances are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act. The following was the administration strength in the various commissioned and non-commissioned ranks at March 31, 1943: 1 commissioner, 1 deputy commissioner, 2 superintendents, 5 inspectors, 1 sub-inspector, 5 staff sergeants, 12 sergeants, 23 corporals, 4 constables. As at March 31, 1943, or at date of separation (shown in brackets), the officers were in receipt of the following rates of pay: S. T. Wood, commissioner, $10,000; R. Armitage, $2,540; F. A. Blake, $3,120; H. R. Butchers, $2,440; R. L. Cadiz, $4,500; K. Duncan, $3,120; A. Goodman, $2,540; J. Leopold, $2,000; E. H. Perlson, $2,240; D. C. Saul, $2,540; R. R. Tait, $3,600 (Aug. 10); J. M. Tupper, $3,600 (July 1). In addition to pay, officers are in receipt of the following allowances which are paid out of this allotment: extra pay, general living allowance, ration allowance, rent allowance to officers who own their own homes, and retiring allowance.

D This allotment includes payments for electric light, electric power and fuel for the private quarters of officers; also rent for private quarters of officers who live in leased apartments or houses. These payments, together with any allowances received under Allotment C, are in addition to the pay shown under that allotment.

G Travelling expenses in excess of $300 were paid to: G. T. Hann, $335.52.

Vote 321 Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses **5,673,254 15**

Vote 436 (Further Supplementary Estimates) **95,000 00**

5,768,254 15

Expenditures **5,597,557 47**

Lapsed ..... **$ 170,696 68**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	79,100 00	77,145 31	63,677 53
B	Cost of Living Bonus	6,833 00	8,787 69	8,787 69
C	Pay and Allowances	3,802,022 15	3,802,022 15	3,706,694 86
D	Housing and Quarters	411,304 50	411,304 50	411,304 50
E	Clothing and Equipment	200,287 50	200,287 50	200,287 50
F	Medical Services	5,000 00	5,000 00	738 95
G	Travelling Expenses, including Investigations and Equipment	451,500 00	451,500 00	451,500 00
H	Provisions and Billeting	120,000 00	120,000 00	120,000 00
I	Mechanical Transport	323,270 00	323,270 00	323,270 00
J	Freight and Express	74,400 00	74,400 00	62,379 52
K	Printing, Stationery, Office Equipment and Communications	188,650 00	188,650 00	188,650 00
L	Air, Land, Water, Horse and Dog Transport	77,887 00	77,887 00	34,412 86
M	Contingencies	25,000 00	25,000 00	23,604 06
N	Construction	3,000 00	3,000 00	2,250 00
		$5,768,254 15	$5,768,254 15	$5,597,557 47

COMMENTS

In addition to the vote reported above, $3,821,996 was allotted from the War appropriation to the Royal Canadian Mounted Police on account of increased activities of the Force due to the War, to be expended in accordance with the War Appropriation Act of 1942.

The combined expenditures, chargeable to votes 321 and 436 and to this Allotment from the War Appropriation, totalled $9,316,440.95, of which $3,718,883.48 was expended from the War Allotment referred to above. As these expenditures are for similar purposes, the comments that follow refer to the total expenditure with the exception of "personnel services such as extra clerical assistance, pay and allowances and construction programs, when required and authorized for war purposes" which are accounted for under the War Allotment—Land Services.

A As of March 31, 1943, there were 50 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date.

C This allotment provides for the pay and allowances at rates set by the Governor in Council of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables appointed by the Commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1943: 6 assistant commissioners, 1 acting assistant commissioner, 12 superintendents, 1 acting superintendent, 45 inspectors, 9 sub-inspectors, 1 surgeon, 38 staff sergeants, 170 sergeants, 461 corporals, 1,456 constables, 108 special constables, 15 acting assistant surgeons. As at March 31, 1943, or at date of separation (shown in brackets), the officers were in receipt of the following rates of pay:

Name	Rates of Pay per annum	Name	Rates of Pay per annum
Allan, F. W.	$2,540 00	Healey, J.	2,340 00
Anderson, N.	2,340 00	Hill, C. H.	3,600 00
Anthony, M. F. E.	2,440 00	Howe, J.	2,540 00
Archer, G. J.	2,000 00	Hutchings, T. B.	2,540 00
Batch, C.	2,340 00	Kemp, V. A. M.	3,600 00
Baxter, F. P.	2,540 00	Kempston, J. W. (July 1)	2,540 00
Belcher, A. T.	2,720 00	Kirk, C. N. K.	2,000 00
Bella, J. M.	2,000 00	LaNauze, C. D.	3,600 00
Bettaney, R.	2,540 00	Lariviere, O.	2,340 00
Birch, A. D.	2,540 00	Lemieux, J. R.	2,140 00
Bird, J. D.	3,120 00	Lougheed, W. H.	2,540 00
Bowen, R. C.	2,440 00	Marsom, A. G.	2,540 00
Brady, J. W. M.	2,000 00	Martin, D. J.	2,540 00
Brown, J. T.	2,240 00	Mathewson, H. P.	2,140 00
Bruce, W. V. M. B.	3,600 00	McClellan, G. B.	2,340 00
Brunet, J.	2,540 00	McGibbon, D. L.	2,540 00
Bullard, S.	2,540 00	McIntosh, J. M.	2,540 00
Caulkin, T. B. (Apr. 20)	3,600 00	McKinnon, D. A.	2,140 00
Chard, T. W.	2,140 00	Mead, F. J.	3,600 00
Chisholm, W. C. V.	2,000 00	Mercer, R. E.	3,120 00
Courtois, N.	2,440 00	Mortimer, W.	2,540 00
Cronkhite, H. H.	2,140 00	Nichols, H. G.	2,000 00
Curleigh, G. J. M.	2,540 00	Powers, M.	4,500 00
Darling, H.	2,920 00	Radcliffe, E. W.	2,540 00
Day, W. R.	3,120 00	Rivett-Carnac, C. E.	2,720 00
Drysdale, A.	2,540 00	Salt, E. C. P.	3,020 00
Eames, A. N.	3,120 00	Sandys-Wunsch, T. V.	3,600 00
Evens, F. T.	2,540 00	Savoie, J. P. A.	2,540 00
Farthing, O. P.	2,540 00	Schutz, F. W.	2,720 00
Fish, G. W.	2,540 00	Stott, E.	2,000 00
Forrest, D. O.	2,000 00	Thrasher, J. F.	2,240 00
Frere, E. G.	3,120 00	Trickey, H. N. (May 1)	2,240 00
Fripps, J.	2,540 00	Watson, W. W.	3,120 00
Fryett, E. D.	2,140 00	Williams, H. W. H.	2,240 00
Gagnon, H. A. R.	3,120 00	Williams, W. H.	2,000 00
Gray, C. K.	3,120 00	Wilson, R. S. S.	2,240 00
Grennan, W. C.	2,540 00	Wood, R. M.	2,340 00
Hancock, W. F. W.	3,600 00	Wright, J. A.	2,540 00
Harvison, C. W.	2,340 00	Zaneth, F. W.	2,540 00

The following allowances are paid in cash from this allotment in addition to the amounts shown above: extra pay, general living allowance, ration allowance, rent allowance and retiring allowance. As at March 31, 1943, one employed civilian was paid at the following rate: R. G. Warnock, $3,600.

D Included in this allotment are the following: barracks supplies and repairs, electric light, fuel, gas, rent, water, etc., for Royal Canadian Mounted Police barracks across Canada. Payments are also made for electric light, fuel, gas, rent, etc., for the private quarters of officers which is in addition to the amount shown after their names in Allotment C. Payments of $5,000 or over were made to the following: City of Regina, $9,177.72; Drake Gibson Coal Co., Regina, $5,722.07; Ottawa Light, Heat and Power Co., Ltd., $5,280.47; Jos. Dolan & Sons, Ottawa, $7,032.05.

E This allotment includes the following: ammunition, firearms, laundry service, tailor shop supplies, uniforms and kit. Payments of $5,000 or over were made to the following firms: Bates and Innes, Ltd., Carleton Place, Ontario, $8,919.15; Canadian Industries, Ltd., Montreal, $7,323.84; Dominion Textile Co., Ltd., Montreal, $20,112.79; Mercury Mills Ltd., Hamilton, Ontario, $8,302.89; Montreal Cottons Ltd., Valleyfield, Que., $10,227.77; Paton Manufacturing Co., Ltd., Montreal, $67,187.59; John B. Stetson Co. (Canada), Ltd., Brockville, $10,427.59; C. Turnbull Co., Ltd., Galt, Ontario, $11,949.73; Workman Uniform Co., Ltd., Montreal, $104,795.91; Acme Glove Works, Montreal, $10,898.30; Thos. Allan & Son Shirt Co., Hamilton, $9,119.52.

F Medical attention, drugs, etc., provided for members of the Force and their families are administered and paid by the Department of Pensions and National Health, except in remote detachments and in cases of emergency.

G Included in this allotment are the following: bus and railway fares, scientific instruments, secret service and travelling expenses. The following firms were paid $5,000 or over: Canadian Kodak Sales, Ltd., Toronto, $9,598.29; Ottawa Electric Railway Co., $8,332.

H Included in this allotment is the Division mess ration allowance. This is administered by the officers commanding the various divisions and is based on the number of meals served in the messes.

I Included in this allotment are the following purchases: 71 new and 3 used motor cars; 7 new and 2 used trucks; 1 used station wagon; 5 new motorcycles; gasoline, oil and repairs to motor transport. The following firms were paid $5,000 or over: Ford Motor Co. of Canada, Ltd., $5,753.78; E. J. Hunter Tire Co., Toronto, $6,075.78; McColl-Frontenac Oil Co., Ltd., $5,742.90; Super Service Stations Ltd., Halifax, $8,188.34; Anderson, McLaughlin-Buick Pontiac, Toronto, $6,617.75; Auto Service & Tire Corp., Montreal, $6,502.32; Campbell Motors Ltd., Ottawa, $9,893.66; Canadian Motor Ltd., Regina, $6,507.33; Edmonton Motors Ltd., Edmonton, $6,186.92; Inman Motors Ltd., Winnipeg, $5,420; The Lounsbury Co., Ltd., Moncton, $10,476.19; Patterson Motors Ltd., Ottawa, $5,402.16; G. T. Easton, Ltd., Windsor, Ontario, $12,290.31.

K Included in this allotment are the following: office equipment, postage, printing and stationery, telegraph and telephone services. Telephones in the private quarters of officers are also paid from this allotment. The Post Office Department was paid $31,113.85 for stamps and meter postage.

L Included in this allotment are the following: maintenance of dogs, horses and equipment, inland water transport and Royal Canadian Mounted Police aviation.

M This allotment includes the following: analysts' fees, court and legal fees, grants, training equipment, subscriptions, etc. A grant of $1,000 was made to the Royal Canadian Mounted Police Quarterly Magazine under authority of P.C. 137/11160 of December 9, 1942.

N Construction of new detachment buildings, Pond Inlet, N.W.T.

General—Payments of $5,000 or over affecting the above allotments generally were made to the following: Canadian National Railways, $84,661.51; Canadian Pacific Railway Co., $111,396.47; Hugh Carson Co., Ltd., Ottawa, $5,843.11; City of Edmonton, $5,344.11; Hudson's Bay Co., $26,273.07; Imperial Oil, Ltd., $15,839.80; King's Printer, Ottawa, $118,361.73; Northern Alberta Railway Co., Ltd., Edmonton, $7,192.36; Northern Transportation Co., Ltd., Edmonton, $8,368.04; Woods Manufacturing Co., Ltd., Ottawa, $15,364.15; Custodian of Enemy Property, $20,797.80; MacKenzie Supply Co., Ltd., Regina, $12,375.45.

Vote 322	Grant to Chief Constables' Association of Canada	$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 323	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	11,749 16
	Expenditures	8,842 15
	Lapsed	$ 2,907 01

Vote 324	Pensions to families of members of the Mounted Police who have lost their lives while on duty	8,393 74
	Expenditures	7,645 40
	Lapsed	$ 748 34

Vote 325	Pension to James Elliott	672 00
	Expenditures	560 00
	Lapsed	$ 112 00

Vote 326	Pension to Basil Burke Currie	684 20
	Expenditures	684 12
	Lapsed	$ 0 08

	Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S.	$ 413,729 77

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Special War Land Services—Increased Activities of the Force due to the War	3,718,883 48	124 64	10,506,913 72
Security Control Service P.C. 85/6073 of July 14, 1942	150,624 29		150,624 29
	$3,869,507 77	$124 64	$10,657,538 01

Allotment: Special War Land Services—Increased Activities of the Force due to the War	**3,821,996 00**
Expenditures	**3,718,883 48**
Lapsed	**$ 103,112 52**

COMMENTS

This allotment from the War Appropriation was considered in the nature of a further amount required to defray expenses similar to those in Vote 321. The expenditure of $3,718,883.48 in 1942-43 is an increase of $717,513.30 over that of $3,001,370.18 chargeable to War in 1941-42. The departmental classification of expenditure is as follows:

A	Salaries	420,540 28
B	Cost of Living Bonus	36,379 79
C	Pay and Allowances	2,689,011 46
D	Housing and Quarters	48,114 31
E	Clothing and Equipment	112,307 75
F	Travelling Expenses, including Investigations and Equipment	166,651 14
G	Provisions and Billeting	39,209 11
H	Mechanical Transport	106,397 18
I	Printing, Stationery, Office Equipment and Communications	53,489 63
J	Contingencies	1,498 05
K	Construction and Acquisition	45,284 78
		$3,718,883 48

The above expenditures are referred to in detail under comments on vote 321 with the exception of A, C, and K referred to herein.

A As of March 31, 1943, there were 520 employees paid from this primary. The following employee was receiving an annual salary in excess of $2,400 on that date: G. A. Tremblay, $3,420.

C The following was the strength in the various commissioned and non-commissioned ranks as at March 31, 1943: 1 assistant commissioner, 4 superintendents, 7 inspectors, 3 staff sergeants, 16 sergeants, 11 corporals, 471 constables, 1,845 special constables. As at March 31, 1943, the officers were in receipt of the following rates of pay: G. Binning, $2,540; J. P. Blakeney, $2,540; E. Carroll, $2,540; A. S. Cooper, $3,120; P. R. Forde, $3,600; H. M. Fowell, $2,920; J. Fraser, $2,440; P. Hobbs, $2,540; J. Kelly, $3,120; C. R. Peters, $2,540; F. E. Spriggs, $2,540; P. H. Tucker, $3,120.

K Included in this amount are the following: Addition to scientific laboratory, Rockcliffe, Ont., $17,175.72; purchase of buildings and property, Battle Creek, Sask., for purposes of stabling, maintenance and pasturage of horses, $10,000; purchase of building and property at 136 Beverley Street, Toronto, as a barracks for Royal Canadian Mounted Police, $18,000.

Allotment: Security Control Service—(P.C. 85/6073 of July 14, 1942)	**161,672 00**
Expenditures	**150,624 29**
Lapsed	**$ 11,047 71**

A classification of expenditures follows:

A	Pay and Allowances	17,941 67
B	Housing and Quarters	364 58
C	Clothing and Equipment	8 42
D	Travelling Expenses including Investigations	3,198 76
E	Provisions and Billeting	11,492 95
F	Mechanical Transport	113,708 72
G	Freight and Express	3 10
H	Printing, Stationery, Office Equipment and Communications	406 09
I	Construction	3,500 00
		$ 150,624 29

COMMENTS

The organization and duties of the Security Service directed in P.C. 85/6073 of July 14, 1942, necessary to the public security of the Dominion under extant war conditions, briefly comprise the following:

(*a*) Organization of a Security Service for the whole of Canada under the control of the Commissioner of the Royal Canadian Mounted Police.

(*b*) Security Service duties involve close relations with the public, such as the examination and interrogation of passengers and crews of airplanes, boats, trains, buses, etc., arriving at points of entry into the Dominion; also co-operation with local services and interests, such as police, immigration, customs, census, shipping firms, harbour masters, pilots, banks and other bodies.

A As at March 31, 1943, a strength of 18 special constables were especially employed in the Security Control Service, Maritime Provinces.

F Purchases of 71 new and 23 used cars and 1 new station wagon were made under the initial policy of Security Control Service in the Maritime Provinces. Subsequently, a greatly reduced organization was provided and the cars purchased were used for the general security service throughout the Force.

I Construction of a permanent pier, Halifax Harbour, for inspection of merchant seamen when proceeding to and from vessels in the harbour.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Unclaimed Cheques Suspense, Royal Canadian Mounted Police	37 38			37 38
B	War Savings Certificates Suspense, Royal Canadian Mounted Police	2,655 50	159,240 50	159,719 00	2,177 00
		$ 2,692 88	$ 159,240 50	$ 159,719 00	$ 2,214 38

COMMENTS

B Deductions from salaries of police personnel and employed civilians, exclusive of civil servants, for purchase of War Saving Certificates are deposited to this account and cheques are drawn against it in favour of the Bank of Canada in purchase of certificates as and when fully paid for by stoppages. The above balance represents the incomplete subscriptions at the close of 1942-43.

[19] Insurance and Superannuation Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Royal Canadian Mounted Police Dependents' Pension Fund	$226,689 47	$91,596 68	$25,702 09	$292,584 06

COMMENTS

A Established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., and amendments, whereby a Widows' and Dependents' Pension Fund is maintained by 5 per cent contribution thereto from the pay of constables of the Force.

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[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Royal Canadian Mounted Police Benefit Trust Fund.	20,626 21	37,500 12	41,566 65	16,559 68
B Royal Canadian Mounted Police Provincial Pension Trust Fund	185,830 69	5,498 29	6,615 31	184,713 67
	$206,456 90	$42,998 41	$48,181 96	$201,273 35

COMMENTS

A A trust account authorized and administered by the Department under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., sec. 21 and amendments thereto. All moneys received by personnel of the Force over and above their pay and allowances are deposited to this Fund and benefits are payable therefrom as directed in P.C. 7/1948 of August 1, 1936, and amendments thereto.

B The Royal Canadian Mounted Police Act, c. 160, R.S., sec. 5 and amendments thereto directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by provinces concerned, and in others by the personnel, the proceeds of which contributions are credited to this trust fund. Payable pensions to these men are a direct charge to Consolidated Fund, the amount to the credit of each man in the Trust Fund being transferred to Revenue when he is pensioned. Also withdrawals are made and payable to time-expired personnel with uncompleted pensionable service.

1942-43

PUBLIC ACCOUNTS

PART II

W

DEPARTMENT OF SECRETARY OF STATE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—56½

DEPARTMENT OF SECRETARY OF STATE

GENERAL SUMMARY BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	819,517 59	Ordinary	572,115 61
War	77,694 29	Special Receipts	134 20
	$ 897,211 88		$ 572,249 81

Receipts and Disbursements—Trust and Special Accounts

[21] Contingent and Special Funds	$ 14,396 75

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page W-13.

REVENUES

Summary

Ordinary Revenue—	1942–43	1941–42
Privileges, Licences and Permits	474,931 99	482,614 71
Proceeds from Sales	4,517 74	4,467 31
Services and Service Fees	82,750 49	78,724 58
Refunds of Expenditure	209 81	255 52
Miscellaneous	9,705 58	11,619 78
Total Ordinary	572,115 61	577,681 90
Special Receipts—		
War Appropriation Acts	134 20	1,090 60
Grand Total	$ 572,249 81	$ 578,772 50

		Details	
Ordinary Revenue—			
	Privileges, Licences and Permits:		
A	Bankruptcy: Licences		4,350 70
B	Companies: Letters patent and supplementary letters patent, $61,152.35; surrender of letters patent, $5,250; less paid to Department of Public Printing and Stationery for advertising in the *Canada Gazette*, $2,303.60.		64,098 75
C	Copyrights and Designs: Assignments, $405.38; copyrights, $9,575.35; designs, $987; granting of licences under section 3 (emergency order), $1,803; renewal of designs, $1,036; sundries, $28.87		13,835 60
D	Naturalization: Certificates of naturalization		15,521 82
E	Patents: Amendments after allowance, $1,364; assignments, $21,180.86; caveats, $1,089; claims, $3,601.75; filing fees, $150,306.50; final fees, $154,920; reinstatement of applications, $598; re-issue of patents, $465; restoration of applications, $945; searches, $315; sundries, $450.92		335,236 03
F	Trade Marks: Assignments, $3,023.94; records (to amend), $386; renewal of trade marks, $5,984.97; trade marks, $32,335; sundries, $159.18		41,889 09
			474,931 99
	Proceeds from Sales:		
G	Subscriptions to Patent Record		4,517 74
	Services and Service Fees:		
H	Companies: Certificates of deposit of by-laws, $748; certificates of registration, $381; companies' annual returns, $62,290.76; filing of financial statements, $5,209; re-insertion of notice in *Canada Gazette*, $2; less copies of *Canada Gazette*, $65.80; sundries, $86		68,650 96
I	Copyrights and Designs: Copies of copyrights		41 00
J	Naturalization: Certified copies of certificates of naturalization		3,692 30
K	Patents: Attorneys' registration, $221; copies of patents, $6,994.69		7,215 69
L	Registration: Certificates, copies and certified copies, $1,681.30; commissions under the Great Seal, $710; searches, $193.27; sundries, $173.97		2,758 54
M	Trade Marks: Copies of trade marks		392 00
			82,750 49
	Refunds of Expenditure:		
N	Refunds of previous year's salaries		209 81
	Miscellaneous:		
O	Bankruptcy: Levies		7,901 24
P	Recovery under authority of P.C. 10/3511 of May 15, 1941, on $34,900 judgment registered in favour of the Crown against the Honourable H. J. Logan		1,718 00
Q	Sundries		86 34
			9,705 58
	Total Ordinary		572,115 61
Special Receipts—			
	War Appropriation Acts:		
R	Refunds of previous year's expenditure: Major D. J. O'Donahoe, travelling expenses, $126; salaries, $8.20		134 20
	Grand Total		$ 572,249 81

Certified correct.

E. H. COLEMAN,
Under-Secretary of State.

COMMENTS

A O Under the Bankruptcy Act the levy is determined by the Governor in Council and the licence fee by the Minister.

B H Charges for services under the Companies Act are authorized by the Governor in Council. The cost of advertising in the *Canada Gazette*, notice of the granting of letters patent, supplementary letters patent and surrender of letters patent, required under the terms of the Companies Act, and the cost of the issues in which such notices appear are considered part costs of the services rendered and, as such, have been deducted from the revenue.

C I This revenue is collected under the authority of section 41 of the Copyright Act, sections 49 and 50 of the Trade Mark and Design Act and Order in Council, P.C. 2198, March 31, 1941.

D J The fees collected under the Naturalization Act are as indicated in section 39 of the Regulations of the said Act.

E K The tariff of fees charged is set forth in the rules and regulations, sections 73 to 75 of the Patent Act.

F M This revenue is collected as stated in the schedule of fees under section 57 of the Unfair Competition Act.

L The fees charged under the Trade Union Act are prescribed by Statute.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	858,733 00	801,912 48	791,381 26
Continuing Statutory Provisions	12,310 00	12,310 00	16,868 29
Transferred from annual Appropriations of the Department of Finance	5,295 11	5,295 11	14,442 47
	876,338 11	819,517 59	822,692 02
Allotted from the War Appropriation	106,151 00	77,694 29	185,509 44
Total	$ 982,489 11	$ 897,211 88	$1,008,201 46

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
W–5	Stat.	Salary of the Secretary of State, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
W–5	Stat.	Motor Car Allowance to Secretary of State, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
W–5	327	Departmental Administration	99,528 00	93,755 54	5,772 46
W–6	328	Naturalization Branch	62,383 00	59,587 74	2,795 26
W–6	329	Companies Branch	46,794 00	40,895 07	5,898 93
W–7	330	Trade Marks Branch	25,435 00	22,256 48	3,178 52
W–7	331 438	Bureau for Translations	338,419 00	329,404 82	9,014 18
W–8	332 437	Canada Temperance Act	2,019 00	2,018 82	18
W–9	333	Bankruptcy Act Administration	34,204 00	29,967 94	4,236 06

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		PATENT AND COPYRIGHT OFFICE			
W–9	334	Branch Administration.....	36,552 00	34,297 58	2,254 42
W–9	335	Patent Division.....	156,128 00	141,498 66	14,629 34
W–10	336	Copyright and Industrial Designs Division.....	16,527 00	8,530 92	7,996 08
W–10	337	Patent Record.....	38,744 00	37,699 07	1,044 93
W–11	338	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	1,999 84	16
		GENERAL			
W–11	67	Unforeseen Expenses, $80,000; transfer.....	5,295 11	5,295 11	
		SUPERANNUATION AND RETIREMENT BENEFITS			
W–11	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	310 00	310 00	
		Total Ordinary.....	876,338 11	819,517 59	56,820 52
		WAR			
W–12		Department Generally.....	11,300 00	10,832 97	467 03
W–13		Expenses of Plebiscite Committee.....	92,000 00	66,364 03	25,635 97
W–13		Commission on Revocation of Naturalization Certificates.....	2,851 00	497 29	2,353 71
		Total War.....	106,151 00	77,694 29	28,456 71
		Grand Total.....	$ 982,489 11	$ 897,211 88	$ 85,277 23

Salary of the Secretary of State, Salaries Act, c. 182, R.S. .....$ 10,000 00

Motor Car Allowance to Secretary of State, Appropriation Act, No. 5, c. 61, 1931.....$ 2,000 00

The above amounts were paid to the Hon. N. A. McLarty.

Vote 327 Departmental Administration 99,528 00
Expenditures 93,755 54

Lapsed .....$ 5,772 46

	Estimates details	Allotments authorized	Expenditures
A Salaries	83,810 00	80,110 00	77,195 48
B Cost of Living Bonus	3,718 00	6,318 00	4,882 46
C Printing and Stationery	7,000 00	6,000 00	5,756 29
D Travelling Expenses	1,500 00	2,300 00	1,581 72
E Telegrams and Telephones	2,000 00	3,800 00	3,427 82
F Sundries	1,500 00	1,000 00	911 77
	$ 99,528 00	$ 99,528 00	$ 93,755 54

COMMENTS

A As of March 31, 1943, there were 41 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): E. H. Coleman, Under Secretary of State, $8,000; W. P. J. O'Meara, Assistant Under Secretary of State, $5,220; M. J. Birdwhistle, $3,120 (Nov. 7); J. F. Delaute, $3,720; P. Deziel, $3,000; H. W. Doyle, $3,000; A. W. Hamilton, $4,080; E. McIntyre, secretarial allowance, $540 (salary paid by Department of Public Works); D. J. Shuttleworth, $2,700; P. Thibault, $3,000.

D Travelling expense payments of $300 or over were: Hon. N. A. McLarty, $765; P. Deziel, $544.67.

Vote 328 Naturalization Branch **62,383 00**
Expenditures **59,587 74**

Lapsed ..... **$ 2,795 26**

	Estimates details	Allotments authorized	Expenditures
A Salaries	48,420 00	48,420 00	47,721 61
B Cost of Living Bonus	3,963 00	5,663 00	5,545 26
C Printing and Stationery	8,000 00	6,300 00	4,952 86
D Sundries, including Telegrams, Telephones and Travelling Expenses	2,000 00	2,000 00	1,368 01
	$ 62,383 00	$ 62,383 00	$ 59.587 74

COMMENTS

A As of March 31, 1943, there were 38 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: O. Coderre, $4,200; J. E. Duggan, $3,000.

D Includes payments to clerks of the court, etc., for furnishing returns, $852.

Vote 329 Companies Branch **46,794 00**
Expenditures **40,895 07**

Lapsed ..... **$ 5,898 93**

	Estimates details	Allotments authorized	Expenditures
A Salaries	39,540 00	38,240 00	35,285 70
B Cost of Living Bonus	2,954 00	4,254 00	4,144 98
C Printing and Stationery	1,500 00	1,500 00	739 29
D Travelling Expenses	1,500 00	1,500 00	412 71
E Sundries, including Telegrams and Telephones	1,300 00	1,300 00	312 39
	$ 46,794 00	$ 46,794 00	$ 40,895 07

COMMENTS

A As of March 31, 1943, there were 24 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: B. Aubrey, $2,400; J. P. McCaffrey, $3,000.

D Travelling expenses of W. P. J. O'Meara, $362.71.

Vote 330 Trade Marks Branch **25,435 00**

Expenditures **22,256 48**

Lapsed ..... **$ 3,178 52**

	Estimates details	Allotments authorized	Expenditures
A Salaries	20,220 00	19,820 00	18,513 32
B Cost of Living Bonus	1,715 00	2,115 00	2,044 25
C Printing and Stationery	2,500 00	2,500 00	1,412 38
D Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	1,000 00	286 53
	$ 25,435 00	$ 25,435 00	$ 22,256 48

COMMENTS

A As of March 31, 1943, there were 15 employees paid from this vote. The following was receiving an annual salary of $2,400 or over on that date: D. D. Ryan, $3,360.

Vote 331 Bureau for Translations **336,419 00**

Vote 438 (Further Supplementary Estimates) **2,000 00**

338,419 00

Expenditures **329,404 82**

Lapsed ..... **$ 9,014 18**

	Estimates details	Allotments authorized	Expenditures
A Salaries	323,610 00	319,110 00	311,645 82
B Cost of Living Bonus	7,559 00	12,059 00	11,899 16
C Printing and Stationery	6,500 00	6,500 00	5,763 40
D Sundries, including Telegrams, Telephones and Travelling Expenses	750 00	750 00	96 44
	$ 338,419 00	$ 338,419 00	$ 329,404 82

COMMENTS

A As of March 31, 1943, there were 140 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date or at date of separation (shown in brackets).

	Salary rate
Bailet, X.	$2,520 00
Baril, J. W.	3,480 00
Barrette, J. R.	3,240 00
Bayard, J. E.	3,480 00
Beaubien, A. H.	4,140 00
Beauchamp, J. C.	3,480 00
Belanger, M. J.	2,520 00
Belisle, M. J. H. (military leave, June 23)	2,520 00
Belleau, A. M.	3,960 00
Bellemare, E. R. (military leave, Nov. 15)	3,000 00
Benoit, H. P.	2,520 00
Bilodeau, L. H.	2,520 00
Boivin, E. A.	3,000 00
Boucher, A. E.	2,520 00
Boucher, E.	2,640 00
Boudreau, E.	2,520 00
Bournival, E. (May 6)	2,520 00
Brunet, M.	2,520 00
Carbonneau, C. H.	4,140 00
Castonguay, E. N.	3,000 00
Chagnon, L. J.	3,480 00
Chaput, O.	3,420 00
Chartrand, J. P. A.	3,480 00
Chauvin, E.	2,520 00
Chevassu, J. P.	3,480 00
Cinq-Mars, A.	3,480 00
Corbeil, L. U.	2,760 00
de Bellefeuille, L.	3,480 00
de la Durantaye, R.	3,480 00
Demers, A.	3,300 00
Duchesnay, E. J.	3,360 00
Duckett, C. E.	2,520 00
Dumont, T.	3,000 00
Dumouchel, C.	2,400 00
Emard, U.	2,400 00
Falardeau, J.	2,640 00
Fleury, J. D.	2,520 00
Gagnon, L. P.	3,000 00
Gosselin, G.	3,000 00
Goulet, D.	2,640 00
Hurtubise, J. A. P.	2,880 00
Keliher, J. T. (Oct. 30)	3,480 00
Lachaine, M.	3,480 00
Lacourciere, J.	2,520 00
Larose, P.	2,520 00
Lavoie, J. M.	3,480 00
Lebel, L. J. E.	2,520 00
Lemieux, J. H.	3,000 00
Letellier, J. C.	3,000 00
Levesque, P. E.	3,420 00
Madore, L. V. (Sept. 9)	3,000 00
Magnant, J. M.	2,520 00
Marier, H.	3,420 00
Masson, J.	3,000 00
Maubach, E. O. J.	2,520 00
Mayer, J. H. (military leave, Feb. 2)	2,640 00
Michaud, C.	3,240 00
Mortureaux, C. E.	3,420 00
O'Farrell, A. D. (Dec. 29)	2,400 00
Ouimet, P. G.	4,140 00
Pare, C.	3,000 00
Plante, E.	2,520 00
Potvin, A.	2,520 00
Poulin, H. (Jan. 13)	2,520 00
Renault, J. F.	3,240 00
Renshaw, R. M.	2,520 00
Robichaud, D. T.	5,100 00
Rochon, J. A.	2,520 00
Rumilly, R.	2,880 00
Sauve, G. A.	2,520 00
Schenck, E.	3,480 00
Schuller, M. J.	3,240 00
Smith, H. G.	2,520 00
Smith, M. J.	2,520 00
Taillefer, J. L. O.	2,640 00
Terrien, P. E. (Jan. 20)	3,420 00
Tremblay, A.	3,420 00
Vincelette, H.	3,420 00

Vote 332	**Canada Temperance Act**	**1,500 00**
Vote 437	**(Further Supplementary Estimates)**	**519 00**
		2,019 00
	Expenditures	**2,018 82**
	Lapsed	**$ 0 18**

COMMENTS

This payment was made to Robert Vezina, Saint Georges Est, P.Q., for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

Vote 333 Bankruptcy Act Administration	**34,204 00**
Expenditures	**29,967 94**
Lapsed	**$ 4,236 06**

	Estimates details	Allotments authorized	Expenditures
A Salaries	27,890 00	27,690 00	26,370 78
B Cost of Living Bonus	914 00	1,114 00	1,067 16
C Rent and Maintenance	2,400 00	2,400 00	2,297 55
D Printing and Stationery	1,500 00	1,500 00	181 74
E Travelling Expenses	500 00	500 00	18 01
F Investigations, Legal Costs and other unforeseen contingencies	1,000 00	1,000 00	32 70
	$ 34,204 00	$ 34,204 00	$ 29,967 94

COMMENTS

A As of March 31, 1943, there were 10 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: R. W. Baillie, $3,000; J. Francis, $4,620; J. S. Larose, $2,520; W. J. Reilley, $8,000.

C Paid to the Department of Public Works.

PATENT AND COPYRIGHT OFFICE

Vote 334 Branch Administration	**36,552 00**
Expenditures	**34,297 58**
Lapsed	**$ 2,254 42**

	Estimates details	Allotments authorized	Expenditures
A Salaries	30,640 00	30,290 00	29,246 50
B Cost of Living Bonus	1,657 00	2,007 00	1,955 75
C Printing and Stationery	3,500 00	3,500 00	2,590 32
D Sundries, including Telegrams, Telephones and Travelling Expenses	755 00	755 00	505 01
	$ 36,552 00	$ 36,552 00	$ 34,297 58

COMMENTS

A As of March 31, 1943, there were 13 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: A. Langlois, $4,500; J. T. Mitchell, $7,000..

Vote 335 Patent Division	**156,128 00**
Expenditures	**141,498 66**
Lapsed	**$ 14,629 34**

	Estimates details	Allotments authorized	Expenditures
A Salaries	136,285 00	134,785 00	124,659 04
B Cost of Living Bonus	6,643 00	8,143 00	7,678 25
C Printing and Stationery	12,000 00	12,000 00	8,435 51
D Sundries, including Telegrams, Telephones and Travelling Expenses	1,200 00	1,200 00	725 86
	$ 156,128 00	$ 156,128 00	$ 141,498 66

COMMENTS

A As of March 31, 1943, there were 69 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): M. Baker, $3,720; R. C. Berry, $3,720; H. A. Campbell, $3,720; C. H. Cumming, $2,520; H. B. Davies, $2,760; W. H. Delahaye, $4,380; A. Fortin, $3,720; C. P. Grenfell, $3,000 (Dec. 20); F. G. Mace, $3,720; R. C. MacPherson, $3,480; J. H. G. Marshall, $3,720; G. A. Martineau, $2,520; W. H. T. Megill, $3,540; E. G. Metcalfe, $2,520; W. T. Michel, $3,000; H. Osmond, $3,720; F. W. Simons, $2,400 (on loan to Inspection Board of United Kingdom and Canada, May 1); T. O. Whillans, $3,720; J. H. Young, $3,720.

Vote 336 Copyright and Industrial Designs Division **16,527 00**
Expenditures **8,530 92**

Lapsed ..... **$ 7,996 08**

	Estimates details	Allotments authorized	Expenditures
A Salaries	7,950 00	7,950 00	7,171 02
B Cost of Living Bonus	512 00	572 00	557 40
C Printing and Stationery	2,500 00	2,500 00	746 70
D Sundries, including Telegrams, Telephones, Travelling Expenses and Investigations into Broadcasting of Copyright Music in Canada	5,565 00	5,505 00	55 80
	$ 16,527 00	$ 16,527 00	$ 8,530 92

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this vote. The following was receiving an annual salary of $2,400 or over on that date: V. Quaglia-Roblin, $3,000.

Vote 337 Patent Record **38,744 00**
Expenditures **37,699 07**

Lapsed ..... **$ 1,044 93**

	Estimates details	Allotments authorized	Expenditures
A Salaries	7,020 00	7,120 00	7,080 00
B Cost of Living Bonus	424 00	624 00	585 00
C Printing and Stationery	30,500 00	30,500 00	29,866 81
D Sundries, including Telegrams, Telephones and Travelling Expenses	800 00	500 00	167 26
	$ 38,744 00	$ 38,744 00	$ 37,699 07

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this vote. The following was receiving an annual salary of over $2,400 on that date: J. L. Hudon, $3,000.

Vote 338 Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works. 2,000 00

Expenditures 1,999 84

Lapsed $ 0 16

COMMENTS

Canada's contributions to the International Office at Berne, Switzerland, were $977.32 for the protection of literary and artistic works for the year 1941 and $1,013.17 for the protection of industrial property for the year 1942; telegram and cable charges, $9.35.

GENERAL

Vote 67 Unforeseen Expenses, $80,000; transfer $ 5,295 11

COMMENTS

Payments from Vote 67 were made on the authority of the Treasury Board as follows: expenses in connection with the visit to Canada of the Right Honourable Winston Churchill, $650.61; further expenses with respect to the State funeral of the late Right Honourable E. Lapointe, $932; expenses incurred in connection with the State funeral of the late Senator Dandurand, $3,712.50.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, Sec. 56, R.S. $ 310 00

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Department Generally	10,832 97		19,313 21
Expenses of Plebiscite Committee	66,364 03		66,364 03
Commission on Revocation of Naturalization Certificates	497 29		927 42
Non-Current:			
Internment Operations		134 20	174,207 85
Press Censorship			182,128 11
Refugee Camps			21,016 11
Office of Director of Public Information			22,278 41
Voluntary Service Registration Bureau			15,298 34
War Charities Act, 1939, Administration			887 11
	$ 77,694 29	$ 134 20	$ 502,420 59

The administration of Internment Operations and Refugee Camps was transferred to the Department of National Defence-Army under authority of P.C. 36/500, Jan. 20, 1943.

Other war activities were transferred to the Department of National War Services as follows: Press Censorship (P.C. 4012, May 13, 1942); Office of the Director of Public Information (P.C. 3333, July 19, 1940); Voluntary Service Registration Bureau (P.C. 2031, March 24, 1941); War Charities Act, 1939, Administration (P.C. 3859, Aug. 13, 1940).

Subsequent expenditures in connection with the above activities are shown under the respective Departments.

Allotment: Department Generally under War Measures Act **11,300 00**

Expenditures **10,832 97**

Lapsed ..... **$ 467 03**

		Expenditures
A	Salaries	5,836 33
B	Cost of Living Bonus	795 87
C	Printing and Stationery	107 79
D	Sundries	92 98
E	Extraordinary Expenses of the Lieutenant-Governor of Nova Scotia	4,000 00
		$ 10,832 97

COMMENTS

A As of March 31, 1943, there were 11 employees paid from this allotment. No employee was receiving an annual salary of $2,400 or over on that date.

E This payment is for extraordinary expenses occasioned by the war. Hon. F. F. Mathers who retired at the end of November was paid $2,666.67. His successor, Hon. H. E. Kendall, received $1,333.33.

Allotment: Expenses of Plebiscite Committee	**92,000 00**
Expenditures	**66,364 03**
Lapsed	**$ 25,635 97**

		Expenditures
A	Salaries	2,482 50
B	Advertising	62,257 36
C	Preparation and Production	
D	Sundries	1,078 75
E	Printing and Stationery	545 42
		$ 66,364 03

COMMENTS

A J. H. Fitzgerald, the director of the Plebiscite Committee was paid $1,200 for his services.

B Advertising Agencies of Canada, War Finance Advertising Group, Toronto, was paid $61,532.56.

Allotment: Commission on Revocation of Naturalization Certificates	**2,851 00**
Expenditures	**497 29**
Lapsed	**$ 2,353 71**

COMMENTS

Hon. H. A. Robson was paid $484.55 for travelling expenses.

TRUST AND SPECIAL ACCOUNTS

[21] Contingent and Special Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	Internment Operations—Fund	22,251 48			22,251 48
B	Prisoners of War—Funds	5,981 28			5,981 28
C	Maple Investments Limited	2,500 00			2,500 00
D	Unclaimed Cheques Suspense —Secretary of State	89 00	9 05		98 05
E	Unclaimed Dividends—Liquidations under the Bankruptcy Act	94,402 82	19,229 15	4,841 45	108,790 52
		$ 125,224 58	$19,238 20	$ 4,841 45	$ 139,621 33

COMMENTS

A This account has its origin in the 1914-18 war. The balance remaining in the fund represents earnings of prisoners who died while interned, prisoners who escaped or were killed trying to escape, and of others who, for one reason or another, were not paid the balances to their credit on release.

B This account is similar to Internment Operations Fund, except that the amount represents cash and valuables which were the property of the prisoners.

C This amount has been deposited as security against any claim which may be put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments Limited prior to the 15th day of June, 1945, such security being tendered in connection with a petition for acceptance of surrender of the charter of the said Maple Investments Limited.

D All cheques except those drawn against Trust and Special Accounts which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

E The amount in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.

1942-43

PUBLIC ACCOUNTS

PART II

X

SOLDIER SETTLEMENT OF CANADA

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

SOLDIER SETTLEMENT OF CANADA

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	567,287 50	Ordinary	915,551 92
War	27,890 65		
Write-down of Assets	50,706 81		
	$ 645,884 96		$ 915,551 92

Receipts and Disbursements—Trust and Special Accounts

[6(p)] Soldier and General Land Settlement Loans	(Cr.)$1,691,503 40

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page X–7.

REVENUES

Summary

Ordinary Revenue—	1942-43	1941-42
A Return on Investments	913,847 87	1,047,774 31
B Privileges, Licences and Permits	50 00	
C Proceeds from Sales	250 00	1,730 00
D Refunds of Expenditure	1,404 05	79 87
Total	$ 915,551 92	$1,049,584 18

Details

Ordinary Revenue—

A Interest on Soldier Land Settlement Loans, $778,220.36; on General Land Settlement Loans, $135,627.51	913,847 87
B Oil leases	50 00
C Sale of mineral rights	250 00
D Refund of gasoline tax, $58.03; recovery of administration costs *re* reverted farms, now sold, $1,044.31; overpayment of salary, $281.78; sundries, $19.93.	1,404 05
Total	$ 915,551 92

Certified correct.

G. MURCHISON,
Director.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942–43 Appropriations	1942–43 Expenditures	1941–42 Expenditures
Annual Appropriation Acts	591,858 00	559,648 84	564,368 81
Continuing Statutory Provisions	50,708 81	50,708 81	270,826 47
Transferred from Annual Appropriations of the Department of Finance	7,636 66	7,636 66	
	650,203 47	617,994 31	835,195 28
Allotted from the War Appropriation	105,000 00	27,890 65	
Total	$ 755,203 47	$ 645,884 96	$ 835,195 28

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
X–4	339	Administration of Soldier Settlement and British Family Settlement	571,858 00	547,350 68	24,507 32
X–5	340	Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20th, 1924, and the New Brunswick 500 British Family Agreements of August 4th, 1927, and August 27th, 1935	20,000 00	12,298 16	7,701 84
X–6	Stat.	Refunds of Previous Year's Revenue — Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22 (2)	2 00	2 00	
		GENERAL			
X–6	67	Unforeseen Expenses $80,000; transfer	7,636 66	7,636 66	
		Total Ordinary	599,496 66	567,287 50	32,209 16
		WAR			
X–6		To provide for the acquiring of such rights of way in Canada as may be necessary and to complete the purchase thereof and to settle all local claims connected therewith or arising from the construction of a highway from Dawson Creek, B.C., to Alaska	105,000 00	27,890 65	77,109 35
		WRITE-DOWN OF ASSETS			
X–7	Stat.	Reductions in Soldier and General Land Settlement Loans, Soldier Settlement Act, c. 49, 1925, and Farmers' Creditors Arrangement Act, c. 53, 1934	50,706 81	50,706 81	
		Grand Total	$ 755,203 47	$ 645,884 96	$ 109,318 51

Vote 339 Administration of Soldier Settlement and British Family Settlement **571,858 00**

Expenditures **547,350 68**

Lapsed ..... **$ 24,507 32**

	Estimates details	Allotments authorized	Expenditures
A Salaries	456,208 00	478,208 00	476,732 05
B Travelling Expenses	66,800 00	46,800 00	40,959 46
C Motor Car Replacement	16,650 00	6,650 00	
D Printing and Stationery	6,500 00	11,500 00	5,149 66
E Miscellaneous	22,500 00	25,500 00	22,087 17
F Indian Soldier Settlement	3,200 00	3,200 00	2,422 34
	$ 571,858 00	$ 571,858 00	$ 547,350 68

COMMENTS

A B As of March 31, 1943, there were 218 permanent and 35 temporary employees paid from this vote. The following table shows those who were receiving annual salaries of $2,400 or over on that date, as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Head Office:		
Murchison, G. Director.	$8,000 00	$ 593 44
Ashton, E. J.	4,140 00	
Chandler, W. K.	3,420 00	
Cronsberry, P. R.	2,400 00	
Holmes, H. R.	3,000 00	585 25
Jacques, F.	2,760 00	
Jamieson, A.	2,700 00	
Jones, W. M.	6,000 00	
Monroe, F. A.	2,640 00	
Nash, J. F.	4,200 00	
Radford, S. H.	2,400 00	
White, O. C.	4,200 00	892 49
Saint John:		
Banks, I. C.	2,400 00	499 67
Gillies, C. G.	2,400 00	461 50
Nixon, W. B.	2,400 00	638 62
Scott, C. H.	2,400 00	595 65
Sherbrooke:		
Clarke, J. W.	2,400 00	742 48
Russell, J. G.	2,880 00	
Tapp, E. J.	2,400 00	808 77
Toronto:		
Foyston, B. E.	2,460 00	434 34
Hill, W. G.	2,400 00	520 34
Johnston, J. T.	2,640 00	573 34
Macdonald, K. W.	2,400 00	
McCall, G. W.	2,400 00	
Milne, G. E. R.	2,400 00	594 22
Mitchell, A. R. R.	2,400 00	
Nixon, C. M.	3,900 00	366 78
Rogers, R. G.	2,400 00	441 59
Shaw, C. F.	2,400 00	334 37
Winnipeg:		
Clayton, A. E.	2,400 00	409 72
Fuller, J. C.	3,900 00	553 04
Hewer, V. T.	2,880 00	
Kay, J.	2,460 00	
Lang, A.	2,400 00	337 44
Rice, F. C. W.	2,580 00	337 45
Saunderson, B.	2,400 00	582 18
Smith, T. H.	2,400 00	449 90
Saskatoon:		
Brown, R.	2,400 00	323 40
Hamilton, J. D.	2,400 00	
Henley, E. H.	2,580 00	
Hughes, W. J.	2,400 00	
Larson, L. B.	2,400 00	474 09
MacKay, J. A.	2,400 00	447 20
Marshall, G. P.	2,400 00	
Messenger, L. D.	2,400 00	437 24
Nottingham, J. P.	2,640 00	449 11
Sherwood, G. G.	2,400 00	397 13
Thomson, E. E.	2,640 00	422 31
Varey, J. M.	4,380 00	607 44
Calgary:		
Armstrong, R. R.	2,400 00	509 56
Bolton, F. C.	2,400 00	356 12
Burrell, G. E.	3,000 00	335 36
Clarke, R. D.	2,400 00	
Findlater, A.	2,760 00	
Miller, W. C.	2,400 00	637 72
Smith, R. C.	2,400 00	326 21
Edmonton:		
Allam, H.	3,780 00	610 99
Burns, J. W. C.	2,880 00	348 27
Diplock, T. B.	2,700 00	452 93

	Salary rate	Travelling expenses
MacDonald, D. J.	2,400 00	
Miller, G. A.	2,400 00	
Palfrey, T.	2,400 00	348 23
Pickard, O. M.	2,400 00	418 62
Vancouver:		
Barnet, I. T.	3,780 00	906 57
Brown, R. W.	2,400 00	1,057 05
Child, J. C.	2,880 00	
Godfrey, T.	2,400 00	398 21
Johnston, G.	3,000 00	
Patterson, J. D.	2,400 00	851 89
Ramsay, R. L.	2,400 00	513 62

The following employees, whose salary rates were under $2,400 as at March 31, 1943, received travelling expenses in excess of $300:

Saint John: E. A. Bent, $541.48; E. W. Campbell, $423.86; J. D. Freeman, $566.38; J. H. Hoyt, $1,113.92; R. B. Murray, $656.99; J. E. Phinney, $624.92.

Toronto: E. L. Braithwaite, $1,553.65; E. N. Buckley, $323.43; J. M. Creelman, $594.21; E. R. Donaldson, $1,487.49; W. L. Harshaw, $741.94; F. G. Kelsall, $751.13; J. S. Martin, $1,019.94; W. B. McMullin, $1,060.19; C. L. Rawson, $536.79; R. W. Raynor, $1,807.88.

Winnipeg: J. M. Barr, $433.66; A. W. Brownlie, $301.17; D. A. Grant, $365.23; W. G. Pennington, $368.19.

Saskatoon: J. Duncan, $396.96; M. F. Everitt, $386.56; I. L. Holmes, $385.19; W. D. Joynt, $322.96; A. D. McCollum, $316.15; A. Meikle, $300.90; C. P. Thomas, $427.67; F. R. Wade, $434.94.

Calgary: T. G. Reeves, $438.12; W. Sinclair, $339.73.

Edmonton: L. Amos, $320.07; C. A. Disturnal, $772.37; A. F. Honner, $380.98; F. L. Walker, $336.46.

Vancouver: D. Dodding, $668.09; G. T. McKay, $1,687.05; L. B. Plumbly, $970.77; H. L. Sinclair, $750.05; W. W. Wood, $710.81; B. C. Wormworth, $710.91.

B Includes the total cost of operating government-owned motor cars, $20,393.81.

C In view of wartime conditions, motor car travel was reduced, old motor cars were kept in service, and no new cars were purchased.

E Includes $10,163.25 for postage and $2,194.86 for telegrams and telephone calls.

F Services of E. Moses: salary, $1,995; travelling expenses, $427.34.

In addition to $547,350.68 expenses charged to Vote 339, $80,049.60 was expended by Soldier Settlement staffs on activities in connection with other departments which was repaid as follows: Finance, Farmers' Creditors Arrangement Act, $6,416; Mines and Resources, $1,500; National Defence, Dependents' Allowance Board, $45,000; Pensions and National Health, $27,133.60.

Vote 340 Payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935 ..... 20,000 00

Expenditures 12,298 16

Lapsed ..... $ 7,701 84

COMMENTS

Under the agreement with the Government of the United Kingdom, losses resulting from the operation of the schemes are divided between the two governments in proportion to the advances made by each government. This vote is provided for payments to the Government of the United Kingdom for cases where that government's loss exceeds the agreed proportion.

Refunds of Previous Year's Revenue—Consolidated Revenue and Audit Act, 1931, c. 27, sec. 22(2) ..... $ 2 00

The above refund is to recoup the Canadian Bank of Commerce for payment of Replacement Warrant No. 5711 issued on November 26, 1934, the funds for which were held in a suspense account for a number of years and subsequently transferred to revenue.

GENERAL

Vote 67 Unforeseen expenses, $80,000; transfer ..... $ 7,636 66

This was expenditure incurred by the Soldier Settlement staffs in connection with organization work for the administration of the Veterans' Land Act for which no appropriation had been provided. The expenditure is classified as follows: travelling expenses, $4,494.40; printing and stationery, $3,142.26.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
To provide for the acquiring of such rights of way in Canada as may be necessary, and to complete the purchase thereof, and to settle all local claims connected therewith or arising from the construction of a highway from Dawson Creek, B.C., to Alaska	$ 27,890 65		$ 27,890 65

Allotment: To provide for the acquiring of such rights of way in Canada as may be necessary, and to complete the purchase thereof, and to settle all local claims connected therewith or arising from the construction of a highway from Dawson Creek, B.C., to Alaska **105,000 00**

Expenditures **27,890 65**

Lapsed ..... **$ 77,109 35**

COMMENTS

The expenditures are classified as follows: surveyor's fees, F. P. Burden, $3,814.15; surveys costs, $1,253.52; travelling expenses, $2,995.53; fencing, $17,406.14; damage claims, $2,141.06; legal and sundry, $280.25.

Sales agreements were obtained from the owners of the land crossed by the right-of-way, surveys made for plans for registration with the Land Registry Office, damage claims settled and fences erected. Due to unavoidable delays in obtaining deeds and completing the necessary legal requirements to obtain title, no payments were made to owners of the right-of-way, which accounts for the large lapse.

WRITE-DOWN OF ASSETS

Reductions in Soldier and General Land Settlement Loans

Farmers' Creditors Arrangement Act, c. 53, 1934	13,520 20
Soldier Settlement Act as amended, c. 49, Geo. V, 23-24, section 73, Dollar for Dollar bonus	37,186 61
	$ 50,706 81

TRUST AND SPECIAL ACCOUNTS

[6 p] Soldier and General Land Settlement Loans

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A Soldier Land Settlement Loans	45,158,763 15	1,538,690 56	50,657 63	43,670,730 22
B General Land Settlement Loans	5,289,957 36	226,742 72	9,244 89	5,072,459 53
C Soldier Land Settlement Purchased and Free Lands	65,260 33	365 45	74 60	64,969 48
D British Land Settlement Advances		61,028 59	61,028 59	
	50,513,980 84	*1,826,827 32*	*121,005 71*	*48,808,159 23*
Less				
E Soldier Land Settlement Assurance Fund	10,557 71			10,557 71
F Land Settlement Suspense	89,162 16	2,808,361 41	2,822,679 62	74,843 95
	99,719 87			*85,401 66*
	50,414,260 97	$4,635,188 73	$2,943,685 33	48,722,757 57
G Less amount transferred to non-active accounts to provide for revaluations and losses	16,525,917 49			16,525,917 49
Active Assets	$33,888,343 48			$32,196,840 08

COMMENTS

Generally, in connection with the above accounts, there is a parliamentary appropriation provided, the expenditure from which is treated as Loans and Investments through the above accounts. The appropriation in the present year and the accounting therefor follow:

Loans and Investments

Vote 415 To provide for Soldier Land Settlement and British Family Settlement net advances	105,000 00
Expenditures	53,757 53
Lapsed	$ 51,242 47

This expenditure is included as receipts in the above Trust and Special Accounts as follows:

Soldier Land Settlement	44,438 04
General Land Settlement	9,244 89
Purchased Lands	74 60
	$ 53,757 53

These expenditures comprise: taxes, $39,929.35 insurance, $3,860.99; miscellaneous advances, $9,910.86; Indian soldier settlers, $56.33.

A This account relates to advances made to veterans of the 1914-18 war and further transactions with all purchasers of reverted properties.

The Soldier Settlement Balance Sheet shows gross loans as $117,244,207.66 and Farmers' Creditors Arrangement Act reductions charged back from General Land Settlement as $1,521,865.42, making a total of $118,766,073.08. From this total is deducted the value of lands transferred to the British Family Settlement Scheme, $8,449,532.67, legislative reductions of loans, $25,299,908.25, and repayments of principal, $41,345,901.94, resulting in a debit balance of $43,670,730.22 at March 31, 1943.

Receipts consist of repayments of principal, $1,490,067.17, and an amount of $48,623.39 included in the item of $50,706.81 under Write-Down of Assets written off under legislative authority. Disbursements are (*a*) payments of taxes, insurance and other charges, $44,438.04; (*b*) a reduction under Farmers' Creditors Arrangement Act to British Family Settlers charged back to former soldier settler owners, $6,069.59; and (*c*) sale of purchased lands sold on terms to civilian purchasers, $150.

B The General Land Settlement account relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of the audit report are transmitted to His Majesty's Secretary of State for Dominion Affairs. At March 31, 1943, the outstanding loans due the United Kingdom were shown as $1,770,539.13 and overdue interest as $38,935.54.

Receipts consist of (*a*) repayments of principal, $218,589.71; (*b*) the reduction under the Farmers' Creditors Arrangement Act of $6,069.59 debited in the above account; and (*c*) an amount of $2,083.42 included in the item of $50,706.81 under Write-Down of Assets written off under legislative authority. Disbursements include payment of taxes, insurance and other charges, $9,244.89.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Receipts are derived from sales of land on cash or terms while disbursements represent payments for taxes.

D This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Families Settlement Scheme and the New Brunswick 500 Families Settlement Scheme. Debit balances are paid by that Government while credit balances are remitted to it.

F As the title indicates, this account is for the deposit of moneys pending distribution to the proper account.

G This account accumulates the value of write-downs to the non-active category of the investment of the Dominion Government in soldier and general land settlement loans.

1942-43

PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—57

DEPARTMENT OF TRADE AND COMMERCE

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	7,099,681 03	Ordinary	3,706,806 04
War	9,455,020 07	Special Receipts	2,426 50
	$16,554,701 10		$3,709,232 54

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	42,916 52	[21] Contingent and Special Funds	789,699 03
		[20] Trust Funds (Dr.)	317,307 14
	$ 42,916 52		$ 472,391 89

NOTE.—Where there have been both receipts and disbursements affecting the above accounts the net amount only is shown. For details see page Y—31.

REVENUES

Summary

	1942-43	1941-42
Ordinary Revenue—		
Tax Revenues:		
Miscellaneous Taxes	620,655 03	598,037 73
	620,655 03	*598,037 73*
Non Tax Revenues:		
Return on Investments	18 30	71
Privileges, Licences and Permits	254,100 59	196,465 36
Proceeds from Sales	16,628 77	27,462 71
Services and Service Fees	2,808,344 24	3,120,075 47
Refunds of Expenditure	6,540 61	14,581 99
Miscellaneous	518 50	960 00
	3,086,151 01	*3,359,546 24*
Total Ordinary	3,706,806 04	3,957,583 97
Special Receipts—		
War Appropriation Acts	2,426 50	215 55
Grand Total	$3,709,232 54	$3,957,799 52

Details

Ordinary Revenue—

A	Miscellaneous Taxes: Electricity export duty	620,655 03
B	Return on Investments: Bank interest, Commercial Intelligence Service, $6.91; Canadian Government Elevators, $11.39	18 30
C	Privileges, Licences and Permits: Export permits, $139,727.53; elevator licence fees, $30,660; rent, Port Arthur Elevator, $81,180.69; Commercial Intelligence Service, currency certificates, $1,797.37; gas and electricity export licence fees, $700; elevator land rental, $35	254,100 59
D	Proceeds from Sales: Sales of grain, $15,461.50; Canadian Government Elevators sundry sales, $849.58; sundries, $317.69	16,628 77
E	Services and Service Fees: Board of Grain Commissioners, inspection, $454,985.07, weighing, $460,324.08, registration and cancellation of warehouse receipts, $26,474.40, sampling, $4,868.33, sundries, $5,176.90; Canadian Government Elevators, Calgary, $159,443.65, Edmonton, $109,480.61, Lethbridge, $84,202.32, Moose Jaw, $376,798.75, Prince Rupert, $39,727.36, Saskatoon, $330,069.29; electricity inspection fees, $258,742.50; electricity laboratory fees, $298.75; gas inspection fees, $80,422.20; weights and measures inspection fees, $402,570.20; weights and measures laboratory fees, $3.001; Dominion Bureau of Statistics, bulletin service, $11,758.83	2,808,344 24
F	Refunds of Expenditures: Commercial Intelligence Service, cables, etc., $3,407.18; Dominion Bureau of Statistics, salaries, $1,244.23; National Research Council, $917.64; Board of Grain Commissioners, $89.03; Canadian Government Elevators, $21.24; sundries, $861.29	6,540 61
G	Miscellaneous: Fines and Forfeitures as follows: Canada Grain Act, $5; Statistics Act, $178.50; Weights and Measures Act, $335	518 50
	Total Ordinary	3,706,806 04

Special Receipts—

H	War Appropriation Acts: National Research Council, $2,372.71; Canadian Shipping Board, $53.79	2,426 50
	Grand Total	$3,709,232 54

Certified Correct.

OLIVER MASTER,
Acting Deputy Minister.

COMMENTS

A Electricity export duty: Duty is assessed for the export of electricity in accordance with the rates established by the Governor in Council under the Act for the export of electric power, natural gas, etc.

C Export-permits: Under authority of P.C. 2448 of April 8, 1941, and the War Measures Act, an Export Permit Branch was established in the Department of Trade and Commerce in order to centralize the control over the issuance of export permits for all products for which such permits are required. Regulations governing the granting of permits are issued by the Minister of Trade and Commerce.

Elevator licence fees: Under authority of the Canada Grain Act, all persons handling grain whether as dealers or as operators of elevators must secure annually, from the Board of Grain Commissioners, a licence to operate.

Elevator rental: The Port Arthur Elevator is leased under the authority of the Governor in Council to the McCabe Bros. Grain Company at an annual rental of $45,000, with a further amount assessed for installation and use of certain machinery. Additional rentals are required if the quantity of grain elevated through the elevator exceeds 9,000,000 bushels; also if the storage rate of 1/30 of 1 cent per bushel per day is maintained or increased.

D Sales of grain: The sales of grain consist of $14,744.95 for grain samples of Board of Grain Commissioners; and $314.90 at Calgary, $395.24 at Lethbridge and $6.41 at Moose Jaw for surplus grain.

E Board of Grain Commissioners: The Canada Grain Act provides authority for the collection of revenue for grain inspection, weighing, registration and cancellation of warehouse receipts, sampling, etc. The tariffs charged for services rendered are established by the Board of Grain Commissioners and published in the *Canada Gazette*.

Canadian Government Elevators: The elevators are operated by the Board of Grain Commissioners under the authority of the Canada Grain Act. The tariffs charged for services rendered are established by the Board of Grain Commissioners and published in the *Canada Gazette* under section 15 of the Act. The revenue was derived from charges for storage and elevation of grain, cleaning, drying, sale of screenings, etc.

Electricity inspection: The Electricity Inspection Act requires that meters used for the purpose of establishing the charge for electrical service shall be inspected, subject to regulations. The inspection fees are established by the Governor in Council under the authority of section 21 of the Act. The revenue is collected by the inspecting officer, who affixes stamps to the value of the cost of inspection to the certificate issued.

Gas inspection: The fees for testing gas and gas meters are established by the Governor in Council under section 11 of the Gas Inspection Act. The revenue is collected by the inspecting officer, who affixes stamps to the value of the cost of inspection to the certificate issued.

Weights and Measures inspection: Section 53 of the Weights and Measures Inspection Act provides that the Governor in Council may, from time to time, make a tariff of fees for inspecting and stamping weights and measures, balances, etc. The revenue is collected by the inspecting officer, who affixes stamps to the value of the cost of the inspection to the certificate issued.

H National Research Council: This revenue represents the return of empty containers, cylinders and other goods, payment for which was made in the previous year.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942-43 Appropriations	1942-43 Expenditures	1941-42 Expenditures
Annual Appropriation Acts	7,699,942 00	7,062,803 15	9,028,461 07
Continuing Statutory Provisions	13,610 00	13,610 00	*12,584,918 12
Transferred from annual appropriations of the Department of Finance	23,267 88	23,267 88	24,867 01
	7,736,819 88	7,099,681 03	21,638,246 20
Allotted from the War Appropriation	10,944,804 27	9,455,020 07	1,204,805 52
Total	$18,681,624 15	$16,554,701 10	$22,843,051 72

*Includes an amount of $12,570,828.12 by which the reserve of the Canadian Wheat Board was increased to meet the deficits resulting from the operation of the Board calculated as at July 31, 1941. Entries at the close of the present fiscal year, involving a transfer to Special Receipts from the Reserve Fund, due to an improvement in the Balance Sheet position of the Board, will be found under the Department of Finance Section.

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Y–6	Stat.	Salary of Minister, Salaries Act, c. 182, R.S.	10,000 00	10,000 00	
Y–6	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	2,000 00	2,000 00	
Y–6	341	Departmental Administration	140,900 00	114,030 88	26,869 12
Y–7	342	Commercial Intelligence Service	733,551 00	665,174 79	68,376 21
Y–9	343	Electricity and Gas Inspection Services, including Administration of Electricity and Fluid Exportation Act	285,565 00	270,928 27	14,636 73
Y–10	344	Foreign Tariffs Division	37,557 00	34,563 12	2,993 88
Y–10	345	Precious Metals Marking Act	12,819 00	10,483 26	2,335 74
Y–11	346	Publicity and Advertising in Canada and Abroad other than in the United Kingdom and Europe	33,000 00	22,829 68	10,170 32
Y–11	347	Weights and Measures Inspection Service	440,698 00	409,359 43	31,338 57
		Canada Grain Act—			
Y–12	348	Administration	104,447 00	97,886 13	6,560 87
Y–13	349	Operation and Maintenance	1,558,703 00	1,507,264 62	51,438 38
Y–15	350	Canadian Government Elevators, including equipment	373,002 00	312,885 49	60,116 51
		Dominion Bureau of Statistics—			
Y–16	351	Administration	88,179 00	84,996 91	3,182 09
Y–17	352	Statistics	1,083,080 00	1,015,488 14	67,591 86
Y–18	353, 417	Census of Population	1,039,589 94	996,230 20	43,359 74
		Exhibitions and Publicity—			
Y–19	354	Exhibitions	95,303 00	77,320 55	17,982 45
Y–20	355	Publicity and Advertising in the United Kingdom	17,320 00	13,412 30	3,907 70
		MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS			
Y–20	356, 66	Administration	11,638 94	10,641 88	997 06
Y–20	357	Atlantic Ocean	100,000 00		100,000 00
Y–21	358	Pacific Ocean	102,000 00	57,000 00	45,000 00
Y–21	359, 440, 495	Local Services	568,114 00	547,954 12	20,159 88
Y–23	439	Purchase of Steamer *Pelee*	40,000 00		40,000 00
		SUPERANNUATION AND RETIREMENT BENEFITS			
Y–23	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	1,610 00	1,610 00	
		NATIONAL RESEARCH COUNCIL			
Y–23	360	Salaries and other expenses of the National Research Council	857,743 00	837,621 26	20,121 74
		Total Ordinary	7,736 819 88	7,099,681 03	637,138 85

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR			
Y–25		Canadian Shipping Board Administration	82,371 27	78,491 44	3,879 83
Y–26		Drawback Claims for Millers.	3,000,000 00	3,000,000 00	
Y–26		Export Permit Branch Administration	103,017 00	99,842 11	3,174 89
Y–27		Gift of Wheat to Greece	4,692,000 00	3,835,486 35	856,513 65
Y–27		Canadian Shipping Board—Revolving Chartering Fund	350,000 00	15,000 00	335,000 00
Y–27		Shipping Priorities Committee Administration	17,193 00	15,722 93	1,470 07
Y–28		Steamship Subsidies War Stabilization Fund	500,000 00	319,603 09	180,396 91
		NATIONAL RESEARCH COUNCIL			
Y–28		Special War Activities	1,898,495 00	1,871,598 19	26,896 81
Y–30		New Annex Laboratories	151,728 00	151,728 00	
Y–30		Extension to Heating Plant at Montreal Road Laboratories	50,000 00	14,177 16	35,822 84
Y–31		Special Secret Problem "Habbakuk"	100,000 00	53,370 80	46,629 20
		Total War	10,944,804 27	9,455,020 07	1,489,784 20
		Grand Total	$18,681,624 15	$16,554,701 10	$ 2,126,923 05

Salary of Minister—Salaries Act, c. 182, R.S. ..... **$ 10,000 00**

Motor Car Allowance to Minister—Appropriation Act No. 5, c. 61, 1931 .. **$ 2,000 00**

The above amounts were paid to the Hon. J. A. MacKinnon.

Vote 341 Departmental Administration **140,900 00**

Expenditures **114,030 88**

Lapsed ..... **$ 26,869 12**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	98,853 00	98,853 00	87,332 78
B	Cost of Living Bonus	4,840 00	5,590 00	5,526 89
C	Printing and Stationery	5,000 00	5,000 00	3,661 95
D	Travelling Expenses	5,000 00	5,000 00	3,512 34
E	Telegrams and Telephones	5,000 00	5,000 00	3,893 31
F	Printing of Annual Report, Department of Trade and Commerce	700 00	700 00	374 20
G	Trade Missions abroad	10,000 00	10,000 00	837 35
H	Canadian Trade Index	7,500 00	7,500 00	7,500 00
I	Sundries	4,007 00	3,257 00	1,392 06
		$ 140,900 00	$ 140,900 00	$ 114,030 88

COMMENTS

A As of March 31, 1943, there were 46 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): L. D. Wilgress, Deputy Minister, $9,000 (appointed Canadian Minister to the Union of Soviet Socialist Republics, Jan. 1); A. C. L. Adams, $4,080; V. Labelle, $2,400; Y. Lamontagne, $4,980; L. T. Lett, $2,400; O. Master, $5,220; M. E. McRae, $2,700; H. Sherritt, $3,480 (June 14); F. Sim, $4,680; G. B. Smith, $3,780; D. W. Thomson, $2,700; V. Vergette, $2,400 (on loan to Wartime Prices and Trade Board from July 2).

C F These payments were made to the King's Printer.

D The following officials received travelling expenses in excess of $300: Hon. J. A. MacKinnon, $2,350; L. D. Wilgress, $341.05; A. C. L. Adams, $363.20; D. W. Thomson, $316.64.

G Expenses of the Trade Mission to South America.

H The Department purchased from the Canadian Manufacturers' Association, 3,750 copies of the 1942 edition of the Canadian Trade Index at a cost of $7,500.

Vote 342 Commercial Intelligence Service		**733,551 00**
Expenditures		**665,174 79**
Lapsed		**$ 68,376 21**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	427,606 00	416,066 00	385,973 55
B	Cost of Living Bonus	3,727 00	4,267 00	4,255 63
C	Living Allowances	123,763 00	113,763 00	102,798 57
D	Office Rents	37,000 00	37,000 00	33,167 33
E	Telegrams, Telephones, Postage, etc.	21,000 00	30,500 00	29,933 04
F	Printing and Stationery	19,000 00	19,000 00	8,770 56
G	Travel and Removal	50,000 00	66,000 00	61,216 96
H	Local Transportation	4,000 00	4,000 00	3,556 74
I	Equipment, Acquisition and Repairs	4,000 00	5,500 00	4,600 15
J	Miscellaneous	21,955 00	21,955 00	19,515 75
K	Printing *Commercial Intelligence Journal*	18,000 00	12,000 00	8,802 99
L	Newspapers and Periodicals	3,500 00	3,500 00	2,583 52
		$ 733,551 00	$ 733,551 00	$ 665,174 79

COMMENTS

Due to war conditions, a number of Trade Commissioners are now on duty in Canada.

A C G As of March 31, 1943, there were 85 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as living allowances, removal and travelling expenses where the amount was in excess of $300.

	Salary rate	Living allowance	Travelling expenses	Removal expenses
Allen, S. V.	$2,940 00	$2,669 96		$ 918 78
Ausman, L. H.	2,940 00	3,206 28		839 89
Barre, H.	4,980 00			
Belanger, P. M.	3,180 00	2,924 54		
Birkett, C. B.	2,940 00	2,250 00		
Bissett, C. S.	4,080 00	2,572 85		
Bower, R. P.	2,940 00	2,662 25	$ 523 08	2,900 06
Brighton, H. W.	3,480 00	1,939 56		
Britton, J. C. (military leave, June 13)	2,940 00	617 50		1,660 93

	Salary rate	Living allowance	Travelling expenses	Removal expenses
Brown, H. L.	3,180 00	3,150 00		603 53
Bryan, A. E.	5,760 00	2,025 00		
*Bull, W. F.	4,080 00			2,046 23
*Butler, B. C.	4,080 00			1,927 47
Chamberlain, K. G.	5,220 00			
Cheney, H. W.	4,560 00			
Cole, D. S.	5,760 00	4,275 00	779 55	
Cormack, J.	4,980 00	2,025 00		
Cosgrave, L. M. (Jan. 1)	4,980 00	2,193 75		
*Croft, C. M.	4,980 00			
Depocas, J. C.	2,940 00	2,493 72		
Doull, A. K. (military leave, Sept. 10)	2,940 00			
Duclos, V. E.	4,080 00	1,125 00		319 92
English, J. H. (May 1)	4,980 00			3,876 97
Fraser, F. W.	4,980 00	2,374 92		
Glass, L. S.	4,080 00	3,087 48		
Gleeson, L. J.	2,880 00			
Gornall, W. B.	4,980 00	2,700 00		
Grant, W. H.	4,020 00			
Grew, R.	4,080 00	1,913 71	312 44	2,218 78
*Heasman, G. R.	4,980 00			
Hudd, F.	5,760 00	3,150 00		
Johnson, G. B.	5,760 00	2,025 00		
Langley, J. A.	4,980 00	3,150 00		
Macdonald, J. A.	2,940 00			
Macgillivray, J. C.	4,980 00	2,925 00	472 02	
Major, T. G.	3,900 00		441 45	
Mallory, G. D.	4,020 00		701 26	
McColl, E. L.	5,760 00	2,025 00	466 33	
McCullough, W. B.	2,580 00	2,493 72	467 37	
McDonald, J. F.	2,520 00			
*McLane, P. V.	4,080 00	1,125 00		
Monty, T. J.	2,940 00	1,950 42		3,840 19
Muddiman, A. B. (Nov. 20)	4,980 00	175 15		
Mutter, J. L.	4,080 00	3,038 36	459 15	
Newman, G. A.	3,180 00	2,770 82	1,195 70	801 54
Noble, K. F.	2,940 00	2,376 54		2,932 28
Palmer, F. H.	4,980 00	2,700 00	421 99	
Palmer, M. B.	4,080 00	3,324 96		
Paterson, G. R.	3,480 00	2,700 00		
Payne, C. H. (Mar. 23)	5,580 00			
Scott, H. A.	4,980 00	3,609 96	448 75	
Seaman, A. T.	3,720 00			
Stark, W. G.	2,940 00	2,517 60	447 86	
Stewart, M. T.	2,940 00	1,417 18		344 30
Strong, J. A.	4,980 00	3,324 96		
Sykes, P.	4,080 00	3,600 00	341 01	
Turcot, H. (June 16)	4,080 00			
Vechsler, M. J.	4,080 00	2,986 10		2,141 96
Venus, C. G.	3,540 00			
West, C. H.	2,940 00	3,206 28		
Wright, E. B. H.	3,000 00			
*Young, R. T.	4,080 00			

*These employees received war duties supplements: W. F. Bull, $240; B. C. Butler, $240; C. M. Croft, $340; G. R. Heasman, $340; P. V. McLane, $240; R. T. Young, $240.

G Payments made to departmental officials to assist in the replacement of personal effects and household goods lost due to enemy occupation of countries where they were formerly employed, or by enemy action, amounted to $18,767.27.

Office advances outstanding in enemy-occupied countries, amounting to $5,446.76, were charged to this allotment.

J Includes such items as exchange, express, freight, etc., for the various Trade Commissioners' Offices.

K This amount was paid to the King's Printer.

Vote 343 Electricity and Gas Inspection Services, including administration of the Electricity and Fluid Exportation Act..... 285,565 00

Expenditures 270,928 27

Lapsed ..... $ 14,636 73

		Estimates details	Allotments authorized	Expenditures
A	Salaries	224,040 00	220,560 00	214,630 45
B	Cost of Living Bonus	9,675 00	11,155 00	11,111 74
C	Telegrams, Telephones and Postage	2,700 00	2,700 00	2,608 25
D	Freight, Express, Cartage, etc.	1,600 00	1,600 00	1,479 81
E	Miscellaneous	600 00	600 00	463 78
F	Travelling Expenses	33,000 00	35,000 00	32,414 04
G	General Supplies	8,200 00	8,200 00	6,722 69
H	Printing of Annual Report	750 00	813 40	813 40
I	Equipment	5,000 00	4,936 60	684 11
		$ 285,565 00	$ 285,565 00	$ 270,928 27

COMMENTS

A F As of March 31, 1943, there were 106 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Babington, F. C.	$2,520 00	
Cantin, A. J.	2,400 00	$ 392 95
Chevrier, R. J.	2,700 00	
Clark, H. M.	3,300 00	1,132 60
Cole, N. R.	2,400 00	
Dupre, H. A.	3,720 00	
Grant, C.	2,400 00	
Guy, R. W.	3,240 00	
Ham, J. A.	2,520 00	
Hart, S. N.	3,300 00	
Hunt, L. V.	2,700 00	
Labelle, J. H.	2,400 00	1,246 78
Levasseur, J.	2,400 00	
Miller, W. F.	2,400 00	708 65
Penny, H. B.	2,400 00	439 85
Power, E. F.	2,400 00	
Robertson, A. F.	2,400 00	
Scouler, G. T.	2,520 00	
Shrimpton, S. A.	2,400 00	
Skaife, W.	2,400 00	
Smith, J. C.	2,520 00	
Stiver, J. L.	4,620 00	
Stott, J.	3,300 00	325 45
Upper, S. B.	2,400 00	
Wilson, H. H.	2,520 00	304 16

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: T. S. Aman, $734.12; H. Anderson, $940.28; W. G. Andrews, $981; H. Bissonnette, $803.91; C. D. Briggs, $475.82; J. W. Clayton, $757.77; J. A. Cruickshank, $1,060.38; K. Cryer, $486.67; G. A. Fountain, $744.45; W. C. Frye, $604.76; J. R. Gardiner, $843.44; W. F. Guenther, $530.41; A. E. Guy, $325.52; P. T. Hagan, $501.15; E. J. Head, $382.71; J. Hillis, $564.67; A. Kent, $679.84; J. T. Liddle, $979.13; J. W. McKay, $672.03; G. Neal, $373.19; L. F. Payne, $394.87; W. R. Percival, $869.70; G. Readman.

$370.85; J. A. Reid, $1,029.26; G. L. Renner, $616.25; E. R. Teece, $498.45; E. R. Tovell, $748.58; J. R. Trudel, $935.80; T. J. Warren, $694.67; H. A. Waterhouse, $318.30; J. H. Weekes, $754.47; P. Whitfield, $1,035.36; H. E. Wilkins, $435.01; N. H. Young, $655.70. Removal expenses were: W. S. Fraser, $160.10; O. R. King, $105.55.

G Payments totalling $6,525.18 were made to the King's Printer for stationery and supplies.

H The annual report was printed by the King's Printer.

Vote 344 Foreign Tariffs Division **37,557 00**

Expenditures **34,563 12**

Lapsed ..... **$ 2,993 88**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	35,520 00	35,445 00	33,238 24
B	Cost of Living Bonus	937 00	1,012 00	988 37
C	Printing and Stationery	800 00	800 00	264 20
D	Travelling Expenses	100 00	100 00	
E	Telephones and Telegrams	125 00	125 00	29 76
F	Sundries	75 00	75 00	42 55
		$ 37,557 00	$ 37,557 00	$ 34,563 12

COMMENTS

A As of March 31, 1943, there were 13 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): W. A. Barclay, $2,520 (on loan to Export Permit Branch, Sept. 28); G. C. Cowper, $3,420; W. Gilchrist, $4,800; R. E. Green, $3,420; W. G. R. Hopkins, $2,400; H. V. Jarrett, $3,000; E. J. McMeekin, $3,420; H. K. Potter, $3,000.

Vote 345 Precious Metals Marking Act **12,819 00**

Expenditures **10,483 26**

Lapsed ..... **$ 2,335 74**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	9,120 00	9,070 00	8,206 13
B	Cost of Living Bonus	99 00	149 00	140 20
C	Professional and Special Services	600 00	600 00	
D	Travelling Expenses	2,500 00	2,500 00	1,840 34
E	Miscellaneous	500 00	500 00	296 59
		$ 12,819 00	$ 12,819 00	$ 10,483 26

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: W. L. Berry, $2,520; T. A. Burns, $3,600.

D The following employees received travelling expenses in excess of $300: W. L. Berry, $1,475.55; T. A. Burns, $348.55.

Vote 346 Publicity and Advertising in Canada and Abroad other than in the United Kingdom and Europe **33,000 00**

Expenditures **22,829 68**

Lapsed ..... **$ 10,170 32**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	5,860 00	5,860 00	5,819 24
B	Cost of Living Bonus	246 00	266 00	259 21
C	Advertising in Canadian newspapers, trade, industrial and financial papers and magazines	10,000 00	10,000 00	9,960 75
D	Advertising in publications abroad, exclusive of Great Britain and Europe	10,000 00	10,000 00	5,757 43
E	Translation of material distributed to periodicals in Latin-American countries	3,000 00	3,000 00	163 97
F	Newspapers for clipping and reference purposes	500 00	500 00	256 89
G	Printing and Stationery	1,200 00	1,200 00	344 15
H	Photographs	500 00	500 00	
I	Travelling Expenses	200 00	200 00	
J	Contingencies	1,494 00	1,474 00	268 04
		$ 33,000 00	$ 33,000 00	$ 22,829 68

COMMENTS

A As of March 31, 1943, there were 3 employees paid from this allotment. The following was receiving an annual salary of over $2,400 on that date, H. E. M. Chisholm, $4,000.

C D The following payments were included in these allotments: Thomas Skinner of Canada, Montreal, $1,386.25; R. C. Smith and Son, Limited, Toronto, $9,295.65.

Vote 347 Weights and Measures Inspection Service **440,698 00**

Expenditures **409,359 43**

Lapsed ..... **$ 31,338 57**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	254,334 00	251,034 00	232,267 08
B	Cost of Living Bonus	14,864 00	16,164 00	17,891 02
C	Travelling Expenses	35,000 00	35,600 00	35,545 52
D	Cartage	115,000 00	115,000 00	108,622 15
E	Freight, Express, etc.	1,500 00	1,500 00	590 09
F	Supplies, Materials, Printing	10,000 00	10,000 00	7,094 55
G	Telegrams, Telephones and Postage	5,000 00	5,000 00	4,242 59
H	Short Weight, Miscellaneous	5,000 00	4,400 00	3,106 43
		$ 440,698 00	$ 440,698 00	$ 409,359 43

COMMENTS

A As of March 31, 1943, there were 132 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): W. F. Balcom, $2,400; J. A. Bourgeois, $2,400; L. J. Bourget, $2,400; E. S. Butterfield, $2,400; A. E. H. Cable, $2,400; T. A. Cada, $2,400; S. Cuddy, $3,360 (June 3); J. C. A. Dion, $2,400; W. J. Field, $2,520; J. F. Fredette, $2,400 (on loan to

Department of Mines and Resources, June 16); F. T. Hart, $2,400; C. E. LeBlanc, $2,520; R. Marshall, $2,400; D. J. McLean, $3,720; L. F. Pannell, $2,400; A. J. Richardson, $2,520; F. H. Sargent, $2,400; J. W. Scott, $2,400; C. F. Sheppard, $2,820; R. Wallace, $3,240; E. O. Way, $4,620.

C The following employees received travelling expenses in excess of $300: L. E. Allen, $574.83; H. G. W. Ashley, $329.50; A. A. Baird, $634.27; J. E. L. Baillargeon, $366.24; B. Beavis, $381.15; A. B. Bennett, $482.60; W. R. Billings, $665.08; A. Bouchard, $350.78; G. Boucher, $305.69; W. R. Boyd, $364.95; L. Brousseau, $569.20; T. Clark, $1,455.63; C. H. Couture, $1,056.10; E. H. Cuckow, $415.55; B. F. DeLong, $357.70; P. E. Dionne, $402.89; J. B. Doucet, $450.60; J. F. Dunn, $474.40; R. P. Emery, $476.12; T. H. Fleming, $520.35; D. B. Flewelling, $776.37; T. J. Flurey, $485.97; C. A. Germain, $625.72; C. Gibson, $411.35; R. Gill, $600.30; S. Harper, $583.85; E. R. Hicks, $369.15; R. Hinton, $606.30; G. C. Hodgins, $406.69; F. L. Howden, $472.46; M. D. Huckabay, $454.74; F. C. Jewett, $700.50; J. Kokesh, $378.10; H. A. Lemay, $691.50; J. O. Lemieux, $312.65; L. R. J. MacDonald, $353.01; J. E. Meilleur, $730.95; A. T. Milner, $453; H. Monckton, $413.10; G. H. Morgan, $411.66; E. D. Palmer, $339.70; C. H. Penner, $394.24; F. G. Plewes, $510.40; J. O. A. Poirier, $434.25; G. Richard, $1,283.77; C. Roberge, $450.32; D. A. Rose, $721.35; F. J. Shaw, $397.55; T. C. Suttie, $812.89; J. H. Thomson, $455.75; G. Valin, $304.70; H. H. Wilson, $622.67.

D The cost of transportation of inspection equipment and weights was charged to this allotment.

F This includes $6,018.62 paid to the King's Printer for printing and stationery.

H Short weight supervision amounted to $2,494.34, including $968 for legal services; sundries, $612.09.

Vote 343 Canada Grain Act—Administration **104,447 00**

Expenditures **97,886 13**

Lapsed ..... **$ 6,560 87**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	82,715 00	82,715 00	81,160 95
B	Cost of Living Bonus	1,108 00	1,108 00	1,017 59
C	Advertising	300 00	300 00	
D	Telegrams, Telephones and Postage	1,700 00	1,700 00	1,570 94
E	Equipment	700 00	700 00	346 43
F	Miscellaneous Current Expenses	475 00	475 00	474 46
G	Professional Services	3,000 00	2,000 00	687 90
H	Rents	5,589 00	5,589 00	5,147 92
I	Supplies	2,360 00	2,360 00	1,525 16
J	Freight, Express and Cartage	200 00	200 00	73 15
K	Travelling Expenses	6,300 00	7,300 00	5,881 63
		$ 104,447 00	$ 104,447 00	$ 97,886 13

COMMENTS

A As of March 31, 1943, there were 17 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): D. G. McKenzie, chief commissioner, $12,000; W. H. Blatchford, $7,500; R. S. Dundas, $7,500; C. M. Hamilton, $10,000; T. J. Harrison, $7,500; W. Johnston, $2,400 (Sept. 23); D. A. MacGibbon, $10,000; F. J. Rathbone, $7,500; J. Rayner, $4,620.

H Includes an amount of $3,769.92 paid to Traders Building Association, Winnipeg.

K Travelling expense payments over $300 were: W. H. Blatchford, $339.48; R. S. Dundas, $495.75; C. M. Hamilton, $788.55; T. J. Harrison, $696.89; D. A. MacGibbon, $923.88; D. G. McKenzie, $1,771.15; J. Rayner, $744.58.

Vote 349 Canada Grain Act—Operation and Maintenance, including Inspection, Weighing, Registration, etc. 1,558,703 00

Expenditures 1,507,264 62

Lapsed ..... $ 51,438 38

		Estimates details	Allotments authorized	Expenditures
A	Salaries	1,335,315 00	1,311,787 60	1,269,139 99
B	Cost of Living Bonus	58,150 00	75,589 29	75,362 56
C	Communication Services	11,881 00	11,881 00	10,031 37
D	Equipment	6,000 00	4,500 00	3,683 85
E	Miscellaneous Current Expenses	8,500 00	8,500 00	7,381 38
F	Professional Services	4,000 00	4,000 00	3,261 00
G	Rents	67,346 00	67,346 00	67,253 52
H	Supplies	25,000 00	26,500 00	25,833 45
I	Freight, Express, Cartage, etc.	12,511 00	12,511 00	11,239 26
J	Travelling Expenses	28,000 00	34,000 00	31,990 05
K	Contributions to Unemployment Insurance Fund	2,000 00	2,088 11	2,088 19
		$1,558,703 00	$1,558,703 00	$1,507,264 62

COMMENTS

A J As of March 31, 1943, there were 527 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Adams, A. G.	$2,580 00	
Ainsworth, C.	2,460 00	
Ainsworth, T.	2,460 00	
Aitken, T. R.	3,420 00	
Allan, K.	2,460 00	
Anderson, A. A.	2,460 00	
Anderson, E.	2,460 00	
Anderson, J. A.	4,800 00	$ 498 07
Ardics, J. H.	2,460 00	
Armstrong, W.	2,880 00	
Arnold, B. H. S.	3,000 00	
Axworthy, J. S.	2,580 00	
Backus, F. E.	2,880 00	
Barker, F.	2,460 00	
Beard, H. W.	2,460 00	
Beck, W. J.	2,880 00	
Benson, D. A.	3,240 00	
Bird, A. E.	2,460 00	
Bone, D.	2,880 00	
Booth, J. H.	3,000 00	
Bottoms, R.	2,460 00	
Britten, J. F.	2,460 00	357 96
Broomfield, H. H.	2,880 00	
Brown, E. H.	2,880 00	
Brown, G.	2,880 00	
Bruce, W.	2,460 00	
Burn, A.	2,460 00	
Butler, F. T.	2,880 00	
Byers, J.	2,880 00	
Campbell, E.	2,880 00	
Capon, S. M.	4,200 00	
(from Vote 347)	500 00	
Carl, G. W.	2,460 00	479 15
Carruthers, H.	2,580 00	
Carruthers, J.	3,000 00	
Casford, J. H.	2,460 00	
Chivers, W. C.	2,880 00	
Clarke, A. L. S.	2,460 00	
Cliff, E. W.	2,880 00	
Closs, W. P.	4,200 00	
Comba, W. H.	3,120 00	434 39
Conacher, M.	2,880 00	673 50
Connell, J.	2,880 00	
Cooper, H. S.	3,000 00	
Corbett, B.	3,900 00	
Cousineau, J. I. R.	3,000 00	
Cracknell, C. W.	3,000 00	
Creighton, A. M.	2,880 00	
Cressman, L. L.	2,880 00	
Cuddy, J.	4,380 00	
Davis, N. G.	2,880 00	
Deakin, R. C.	2,400 00	
Denman, A. E.	2,460 00	567 82
Denney, S.	2,880 00	
Dennis, W. A.	2,460 00	
Dollery, A. F.	4,200 00	

	Salary rate	Travelling expenses
Drabble, S.	2,460 00	
Duffus, C. M.	2,460 00	
Duguid, J. N.	2,880 00	
Dunnill, R. H.	2,460 00	
Dykes, C. A. S.	2,880 00	341 82
Eaton, J. A.	3,000 00	
Edwards, G.	2,880 00	
Elder, R.	2,460 00	
Eva, W. J.	2,580 00	
Faulkner, A. J.	2,460 00	
Ferguson, T. M.	3,000 00	
Field, R. A.	2,460 00	
Forrester, R. E.	2,880 00	
Forsyth, J.	3,000 00	
Fowler, H. F.	2,880 00	
Fraser, P.	3,000 00	
Freestone, B.	2,400 00	
Gage, G. R.	2,880 00	
Gardiner, M. R.	2,460 00	
George, H. C.	2,880 00	
Gibbon, R.	2,460 00	
Gibbons, A. H.	2,880 00	
Gilliam, F. C.	2,460 00	478 25
Glaister, R. L.	2,460 00	
Glenn, J.	2,880 00	
Godsalve, F.	2,460 00	
Good, H. J.	2,400 00	
Goodfellow, W. R.	2,880 00	
Gordon, E.	3,000 00	
Gough, W. T.	2,460 00	687 01
Gowe, C. H.	2,460 00	
Graham, I. P.	2,460 00	
Green, G. R.	2,880 00	
Green, R. D.	2,460 00	
Green, S. H.	2,460 00	
Gunby, G. W.	2,880 00	
Hamilton, C.	3,000 00	
Harper, H. L.	2,880 00	
Hasell, J.	2,460 00	
Hawes, S. J.	2,460 00	
Hester, F. W.	2,580 00	
Hodgkinson, J. H.	2,880 00	
Holland, A. E.	2,880 00	
Hounslow, T. F.	2,460 00	
Howes, E. C.	2,880 00	
Hueston, E. M.	2,460 00	
Humphrey, A. S.	2,460 00	
Humphrey, S. G.	2,460 00	
Hunter, J. C.	2,460 00	
Hutchinson, W.	2,460 00	
Insley, C. A.	3,000 00	
Irons, T. E.	3,000 00	417 94
Isaacs, C. E.	2,460 00	375 29
Jaffray, E. L.	3,000 00	
James, H. E.	2,400 00	
Jewett, T. J.	2,460 00	
Johnson, H. E.	2,880 00	
Kerr, W.	2,880 00	
Lacey, C. J.	2,460 00	
Lacey, E. H.	2,880 00	
Lang, R. G. A.	2,460 00	
Lawson; W. J.	3,240 00	
Leask, S.	2,880 00	
Leitch, E. L.	2,880 00	
Linster, A.	2,880 00	
Ludlam, F. S.	5,400 00	356 35
Lyons, W.	3,000 00	
Macdonald, A.	2,880 00	
Macdonald, D.	2,460 00	
Macdonald, N.	2,880 00	
Macdonnell, H. A.	2,880 00	
Macdougall, D.	2,460 00	
MacGarva, J. H.	2,460 00	
MacGoldrick, J.	2,880 00	
MacLennan, A.	2,880 00	
MacNab, A. C.	2,460 00	
Main, J.	2,460 00	
Mallon, M.	3,000 00	
Manahan, C. R.	4,000 00	
Manson, J. J.	2,460 00	831 41
Marples, P. J.	3,900 00	
(from Vote 347)	660 00	
Matheson, C. E.	2,460 00	
Matheson, J. W.	2,400 00	
May, S. G.	2,460 00	
McArthur, H.	2,880 00	
McBeath, W. A.	3,000 00	
McCallum, M.	2,460 00	
McConnell, H. J.	2,460 00	
McCracken, W. J.	3,000 00	
McFarlane, A. I.	2,880 00	
McGeagh, G. R.	3,000 00	
McKay, W.	3,000 00	
McKeown, H. C.	2,460 00	
McLennan, D.	2,880 00	
McLennan, J. L.	2,460 00	
McLennan, W.	2,880 00	
McMath, A. V.	2,400 00	
Menzies, D. C.	2,460 00	
Millar, W.	3,000 00	
Miller, A.	3,900 00	
Miller, T. A.	3,000 00	
Mills, A.	2,460 00	605 27
Moore, H.	2,460 00	
Morton, D. G.	2,460 00	
Munn, N.	2,880 00	
Munro, J. R.	3,600 00	
Nelson, A. E.	2,880 00	
Ogden, J. L.	2,460 00	
O'Hagan, J.	3,240 00	
Oldale, C. E.	2,880 00	
O'Neill, D. J.	2,400 00	
O'Neill, T.	2,880 00	
Owen, A. T.	2,460 00	
Parisien, E.	3,000 00	
Parker, J. S.	2,580 00	
Parsons, W. H.	2,460 00	
Paxton, J.	2,880 00	
Penfold, S. D.	3,000 00	
Pike, J.	3,240 00	

	Salary rate	Travelling expenses
Pilling, J.	2,460 00	
Pollock, J.	2,880 00	
Preston, A.	2,880 00	
Preston, W.	2,460 00	
Priscott, A.	3,000 00	
Pyatt, F.	2,880 00	
Pyett, G. E.	2,880 00	
Radmore, G. P.	2,880 00	
Reader, F. T.	3,240 00	
Reimer, H. H.	2,460 00	
Richardson, G. W.	3,000 00	
Ritchie, F. G.	3,000 00	
Robb, S. J. K.	2,880 00	625 56
Robertson, C. E. S.	2,880 00	
Rosie, C.	2,880 00	
Ross, D.	2,880 00	
Ross, D. E.	2,880 00	
Ross, J. A.	3,960 00	
Saunders, P. E.	2,460 00	
Scott, W. J.	2,460 00	
Sellick, S. T.	2,460 00	
Shapton, W. F.	2,460 00	
Sheppard, C.	2,880 00	
Simmons, A.	2,880 00	
Simpson, W.	2,460 00	387 07
Slater, H. H.	2,880 00	
Smith, G. H.	2,880 00	
Smith, P. J.	3,000 00	
Sparks, W. T.	2,460 00	528 28
Spencer, W.	2,460 00	
Spittle, C. F.	3,000 00	
Stevens, F. G.	2,460 00	
Stewart, P. C. (Aug. 21, military leave)	2,460 00	
Storey, W. J.	3,000 00	
Sutherland, W.	2,400 00	
Taft, W.	3,780 00	
Temple, H.	2,880 00	
Temple, R. J.	2,460 00	
Thomas, H. A.	3,000 00	
Thompson, S. G.	3,240 00	
Thornber, W.	3,240 00	
Timbers, G. H.	2,880 00	
Todd, W. T.	3,960 00	
Ursell, E. A.	3,600 00	
Walker, D.	2,460 00	
Warren, F.	2,460 00	
Watson, J. (June 10)	4,000 00	
Wells, W. C.	2,460 00	
White, G. G.	2,400 00	
White, H. G.	3,240 00	
Whitehurst, W. R.	2,880 00	
Wight, J.	2,460 00	
Wilcock, P.	2,460 00	
Wilkinson, B.	2,460 00	
Wilson, J. H.	2,460 00	
Wilson, W. J.	3,000 00	
Winn, G. H.	2,460 00	
Wood, G.	2,460 00	
Wren, T. H.	2,880 00	
Wright, F.	2,880 00	
Wright, J. T.	3,000 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: L. A. Austin, $406.57; A. Barry, $453.31; R. Battensby, $368.05; G. Caron, $1,005.82; F. G. Crowe, $389.33; A. Gair, $394.05; J. Glover, $531.28; G. C. Hutcheson, $821.21; C. Lea, $385.64; R. B. Mains, $598.92; W. R. Reid, $634.06; A. M. Rome, $352.37; H. Schofield, $659.93; F. Slater, $1,313.85; B. N. Smallman, $1,680.39; H. S. Weaver, $440.05; R. Welsh, $573.26.

Removal expenses were: M. Conacher, $930.20; D. Macdonald, $12; J. Pollock, $386.82; H. H. Reimer, $193.27.

C Postage, $3,870.60; telegrams, $999.97; telephones, $5,160.80.

F This item includes the following: grain appeal tribunals, $991; grain standards committees, $1,580.

G Payments over $3,000 were: British Pacific Building, Vancouver, $6,990; Department of Public Works, space in public building, Calgary, $3,734.04; Fort William Commercial Chambers, $18,313.56; McLeod Building, Edmonton, $4,050; Traders Building Association, Winnipeg, $27,810.88.

H Payments to the King's Printer for printing and stationery, $18,129.74.

Vote 350	**Canada Grain Act—Canadian Government Elevators, including equipment**	**373,002 00**
	Expenditures	**312,885 49**
	Lapsed	**$ 60,116 51**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	215,630 00	212,345 84	195,971 39
B	Cost of Living Bonus	14,940 00	18,224 16	18,224 16
C	Telegrams, Telephones and Postage	2,500 00	2,500 00	1,987 06
D	Equipment	40,000 00	40,000 00	28,464 80
E	Lands, Buildings and Works	20,000 00	20,000 00	3,697 89
F	Miscellaneous Current Expenses	57,632 00	57,632 00	50,079 99
G	Rent	6,800 00	6,800 00	6,307 28
H	Supplies	8,000 00	8,000 00	4,794 53
I	Freight, Express and Cartage	500 00	500 00	184 95
J	Travelling Expenses	4,000 00	4,000 00	2,121 84
K	Purchase of Screenings	2,000 00	2,000 00	151 41
L	Contributions to Unemployment Insurance Fund	1,000 00	1,000 00	900 19
		$ 373,002 00	$ 373,002 00	$ 312,885 49

COMMENTS

A As of March 31, 1943, there were 66 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): W. Ansell, $2,400; A. Apperley, $2,700; F. A. Bowell, $2,940; G. J. P. Brohman, $2,400; R. B. Dahl, $3,000; E. R. Field, $2,400; W. Finlayson, $2,400; R. Hetherington, $6,000; T. W. McCann, $2,700; J. S. McMaster, $2,700; W. J. McMullen, $3,000; M. McRitchie, $4,000 (Apr. 3); E. C. Millar, $2,800; G. E. North, $2,400; J. Pickering, $3,420; R. Seddon, $4,000 (June 1).

D F Payments over $3,000 were: Calgary City, $3,612.69; Edmonton City, $7,686.13; Goodyear Tire and Rubber Co., $4,017.74; City of Lethbridge, $3,914.40; National Light and Power Co., Moose Jaw, $6,844.87; Northern British Columbia Power Co., Prince Rupert, $4,817.80; war risk insurance on elevator properties and grain in the Prince Rupert elevator, $12,636.96, approved by the Governor in Council.

G Includes payments to Canadian Pacific Railway for rental of siding at Lethbridge elevator, $1,680; Fort William Commercial Chambers, $1,582.80.

J Travelling expenses over $300 were: R. Hetherington, $843.72; J. M. Stevenson, $519.11.

General: Expenditure by elevators was as follows: Calgary, $52,480.01; Edmonton, $56,687.51; Lethbridge, $35,732.94; Moose Jaw, $53,094; Port Arthur, $7,123.67; Prince Rupert, $26,845.58; Saskatoon, $58,951.20; Head Office, Fort William, $20,032.81; Winnipeg Office, $1,937.77.

Vote 351 Dominion Bureau of Statistics—Administration 88,179 00
Expenditures 84,996 91

Lapsed .....$ 3,182 09

		Estimates details	Allotments authorized	Expenditures
A	Salaries	74,025 00	73,025 00	72,290 67
B	Cost of Living Bonus	5,304 00	6,304 00	6,193 12
C	Telegrams, Telephones and Postage	100 00	100 00	97 02
D	Local Transportation	350 00	350 00	348 00
E	Freight, Express and Cartage	2,400 00	2,400 00	2,369 88
F	Travelling Expenses	500 00	500 00	420 56
G	Printing and Stationery	2,000 00	2,000 00	1,386 38
H	Sundries	1,000 00	1,000 00	870 72
I	Conference on Provincial, Municipal, Educational and Vital Statistics	2,500 00	2,500 00	1,020 56
		$ 88,179 00	$ 88,179 00	$ 84,996 91

COMMENTS

A As of March 31, 1943, there were 48 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): L. J. Bechler, $2,880; R. A. Cameron, $2,520; S. A. Cudmore, $6,600, H. P. Howell, $2,400; G. Kehoe, $2,760 (Nov. 12); J. Muir, $3,000.

G Payments all made to the King's Printer.

Vote 352 Dominion Bureau of Statistics—Statistics 1,083,080 00

Expenditures 1,015,488 14

Lapsed ..... $ 67,591 86

		Estimates details	Allotments authorized	Expenditures
A	Salaries	726,850 00	708,850 00	676,045 18
B	Cost of Living Bonus	53,160 00	71,160 00	70,954 18
C	Telegrams, Telephones and Postage	4,500 00	4,500 00	3,778 34
D	Equipment, Maintenance and Repairs	4,500 00	4,500 00	4,008 48
E	Vital Statistics Fees	19,000 00	20,000 00	19,929 80
F	Criminal Statistics Fees	16,000 00	19,000 00	18,487 83
G	Printing and Stationery	90,130 00	90,130 00	87,795 53
H	Photographic Supplies	2,000 00	2,000 00	1,991 18
I	Educational Supplies	10,000 00	10,000 00	8,586 13
J	Travelling Expenses	12,600 00	12,600 00	12,291 44
K	Printing of Departmental Publications	85,000 00	85,000 00	65,123 55
L	Rental of Equipment	54,340 00	54,340 00	46,485 00
M	Sundries	5,000 00	1,000 00	11 50
		$1,083,080 00	$1,083,080 00	$1,015,488 14

COMMENTS

A J As of March 31, 1943, there were 479 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Bangs, R. G.	$2,760 00	
*Blyth, C. D.	2,760 00	
Bogue, A. H. (Oct. 29)	2,400 00	
Boyd, H.	2,760 00	
Brady, J. C.	2,760 00	
Brown, F. A.	2,400 00	
Cohen, A.	3,240 00	
Dehler, G. A.	3,000 00	
Deslauriers, W. A.	3,360 00	
Dougan, W.	3,240 00	
Ferguson, P. H.	2,400 00	
Finlayson, J. K.	2,400 00	
Forsyth, J. L.	3,000 00	
Good, C. R.	2,400 00	
*Greenway, H. F.	3,720 00	$ 398 25
Hall, C. A. (Sept. 1, leave without pay)	2,400 00	1,998 75
Hayden, B. R.	2,760 00	
Hughes, F. W.	2,640 00	
Kane, L. A.	3,840 00	
Lanceley, W. H.	2,760 00	
Lewis, R. G.	3,720 00	
Losee, W. H.	3,720 00	
Lowther, J. H.	3,720 00	617 33
Marcil, R. R.	2,400 00	2,062 48
Marshall, H.	4,620 00	
Marshall, J. T.	4,200 00	519 38
McAnsh, J.	3,360 00	
McArthur, I. S.	3,000 00	
McDowall, R. J.	3,240 00	
McKellar, N. L.	3,000 00	
McLatchie, G. F.	2,400 00	
McLeod, H.	3,240 00	
Millar, W.	2,760 00	
Millward, A. E.	3,360 00	
Munro, J. R.	3,720 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Perrier, G. W.	2,400 00		*Steedman, A. C.	2,760 00	
Pouliot, L. J.	2,760 00		West, E. C.	2,400 00	
Robbins, J. E.	3,240 00		Wilson, C. F.	4,020 00	
Roughsedge, M. E. K.	2,760 00		Wilson, W. L.	2,520 00	
Smith, S. B.	3,720 00		Wrong, G. S.	4,200 00	

*These employees received war duties supplements: C. D. Blyth, $600; H. F. Greenway, $120; A. C. Steedman, $600.

The following employees, whose salary rates were under $2,400, were paid travelling expenses in excess of $300: R. Lafleur, $2,700.26; J. R. Ricard, $1,699.53; N. F. Sherman, $1,568.43.

D L The International Business Machines, Toronto, was paid $45,562.

E Payments were made to the provinces as follows: Prince Edward Island, $154.52; Nova Scotia, $1,144.08; New Brunswick, $929.68; Quebec, $6,115.36; Ontario, $6,073.68; Manitoba, $1,340.36; Saskatchewan, $1,512.84; Alberta, $1,185.20; British Columbia, $1,474.08.

F Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

G K Payments all made to the King's Printer.

I Subscriptions to newspapers, publications and other requirements for statistical purposes were paid for from this allotment.

Vote 353	**Dominion Bureau of Statistics—Census of Population**	**1,018,015 00**
Vote 417	**Cost of Living Bonus Supplement**	**21,574 94**
		1,039,589 94
	Expenditures	**996,230 20**
	Lapsed	**$ 43,359 74**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	107,955 00	105,925 00	97,176 94
B	Cost of Living Bonus	6,920 00	8,950 00	8,703 75
	Expenses re 1941 Census			
C	Temporary Assistance	707,640 00	707,640 00	688,354 50
D	Cost of Living Bonus	79,500 00	101,074 94	101,074 94
E	Equipment, Maintenance and Repairs	15,000 00	15,000 00	13,119 79
F	Rental of Machines	18,000 00	23,500 00	23,496 00
G	Photographic Supplies	8,000 00	10,000 00	9,848 02
H	Printing and Stationery	25,000 00	25,000 00	23,228 52
I	Census Reports	25,000 00	25,000 00	14,724 60
J	To complete Payments for Field Work	20,000 00	15,000 00	14,630 48
K	Sundries (including telegrams, express, travelling)	5,000 00	2,500 00	1,872 66
		$1,018,015 00	$1,039,589 94	$ 996,230 20

COMMENTS

A C As of March 31, 1943, there were 867 employees paid from these allotments. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): F. Belisle, $2,700; O. A. Lemieux, $3,600; A. H. Leneveu, $3,000; A. Moellman, $2,400 (July 1); A. L. Neal, $4,020; A. J. Pelletier, (on loan, June 5), $4,620; A. E. Thornton, $3,000.

E Includes payments to F. Belisle and J. T. Richard for royalties on tabulating machines, $2,400; Burroughs Adding Machine Co., of Canada, $1,274.40; Veeder-Root Incorporated, Hartford, Conn., $3,663.01.

E F K The International Business Machines, Toronto, was paid $23,250.82.

G H I Payments totalling $47,232.70 were made to the King's Printer.

J Payments to Census Commissioners and Enumerators amounted to $14,420.81.

K Travelling expenses in excess of $300 were: N. F. Sherman, $386.75.

Vote 354 Exhibitions and Publicity—Exhibitions **95,303 00**
Expenditures **77,320 55**

Lapsed ..... **$ 17,982 45**

	Estimates details	Allotments authorized	Expenditures
A Salaries	24,660 00	24,655 00	23,767 92
B Cost of Living Bonus	143 00	148 00	117 90
C Ottawa Office, Sundry Expenditure	3,000 00	3,000 00	760 32
D Warehouse, St. Catharines	2,500 00	2,500 00	159 88
E General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight, Wages, etc.	15,000 00	15,000 00	10,661 76
F Participation in Exhibitions in Canada, U.S.A. and Abroad	50,000 00	50,000 00	41,852 77
	$ 95,303 00	$ 95,303 00	$ 77,320 55

COMMENTS

A As of March 31, 1943, there were 9 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): P. A. Corkery, $2,400; F. P. Cosgrove, $3,720; R. L. Greene, $3,360; D. G. Keith, $3,900 (Sept. 1).

C Removal expenses for R. J. Beesley amounting to $116.10 were paid from this allotment.

E Includes rent of land and rates on warehouse, Blackburn Road, London, $3,422.03, and sundry wages amounting to $5,258.74.

F The following payments for artistic work, etc., are included: T. Eaton Co., Winnipeg, $1,112.30; Gordon Hammond, Montreal, $1,160.75; Harry Koffman, Ottawa, $1,070; Carl Mangold, Montreal, $1,759.54; Alfred Pellan, Montreal, $1,560; Vincent de Vito Studios, Toronto, $1,805.73.

Travelling expenses in excess of $300 were paid to the following: R. J. Beesley, $2,600.73; R. G. Brown, $3,066.54; P. A. Corkery, $2,692.87; F. P. Cosgrove, $636.04; R. L. Green, $459.18. Removal expenses were: J. R. Bothwell, $1,048; R. G. Brown, $173.95.

Vote 355	**Exhibitions and Publicity—Publicity and Advertising in the United Kingdom**	**17,320 00**
	Expenditures	**13,412 30**
	Lapsed	**$ 3,907 70**

	Estimates details	Allotments authorized	Expenditures
A Salaries	1,620 00	1,620 00	1,620 00
B Publicity	15,700 00	15,700 00	11,792 30
	$ 17,320 00	$ 17,320 00	$ 13,412 30

COMMENTS

B The following payments were included: Canadian Gazette Ltd., cost of advertising in Canada's Weekly, $6,705; Director, Imperial Institute, maintenance of the Canadian Court in the Exhibition Galleries of the Imperial Institute, $1,899.75; lantern slides, etc., $111.75; removal expenses of L. R. Avery, $1,719.11.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 356	**Mail Subsidies and Steamship Subventions—Administration**	**9,946 00**
Vote 66	**Salaries, Reclassifications and Increases—Supplement**	**1,692 94**
		11,638 94
	Expenditures	**10,641 88**
	Lapsed	**$ 997 06**

	Estimates details	Allotments authorized	Expenditures
A Salaries	7,740 00	9,432 94	9,432 94
B Cost of Living Bonus	286 00	391 00	389 38
C Travelling Expenses, Printing and Sundries	1,920 00	1,815 00	819 56
	$ 9,946 00	$ 11,638 94	$ 10,641 88

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date: F. E. Bawden, $4,800; C. N. Chipchase, $2,520, local allowance, $240.

C Travelling expenses, $192.12; printing and stationery, $255.81; sundries, $371.63.

Vote 357	**Mail Subsidies and Steamship Subventions—Atlantic Ocean**	**100,000 00**
	Expenditures	**nil**
	Lapsed	**$ 100,000 00**

The contractors, Elder Dempster Lines, did not make any sailings between Canada and South Africa.

Vote 358	**Mail Subsidies and Steamship Subventions—Pacific Ocean**	**102,000 00**
	Expenditures	**57,000 00**
	Lapsed	**$ 45,000 00**

	Estimates details	Allotments authorized	Expenditures
British Columbia and South Africa	45,000 00	45,000 00	
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships Ltd.)	22,000 00	22,000 00	22,000 00
Vancouver and Northern ports of British Columbia (Union Steamships Ltd.)	15,000 00	15,000 00	15,000 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway)	10,000 00	10,000 00	10,000 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway)	10,000 00	10,000 00	10,000 00
	$ 102,000 00	$ 102,000 00	$ 57,000 00

COMMENTS

The name of the contractor is shown above, in brackets, after each service.

Vote 359	**Mail Subsidies and Steamship Subventions—Local Services**	**526,450 00**
Vote 495	**(Supplementary Estimates)**	**40,240 00**
Vote 440	**(Further Supplementary Estimates)**	**1,424 00**
		568,114 00
	Expenditures	**547,954 12**
	Lapsed	**$ 20,159 88**

	Estimates details	Allotments authorized	Expenditures
Baddeck and Iona (W. A. Lamond)	8,000 00	8,000 00	8,000 00
Chester and Tancook Island, winter service, (S. G. Mason)	1,600 00	1,600 00	1,600 00
Grand Manan and the Mainland (Eastern Canada Coastal Steamships, Ltd.)	33,000 00	33,000 00	33,000 00
Halifax, Canso and Guysboro (Cabot Shipping Co., Ltd., $625; Nova Scotia Shippers, Ltd., $4,250)	6,500 00	6,500 00	4,875 00
Halifax, La Have and La Have River ports (Captain Almon Parks)	1,750 00	1,750 00	1,750 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers Ltd.)	6,500 00	6,500 00	5,874 98
Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence (A. J. Burke & Co.)	7,500 00	7,500 00	7,031 25
Halifax and ports on West Coast of Cape Breton (A. J. Burke & Co.)	3,000 00	3,000 00	2,567 30
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey)	1,900 00	1,900 00	1,900 00

	Estimates details	Allotments authorized	Expenditures
Mulgrave, Arichat and Canso (Canso Steamship Co., Ltd.)	37,000 00	37,000 00	36,999 96
Mulgrave and Guysboro (W. L. Sweeney, $7,487.35; A. J. Burke & Co., $4,120.24)	14,000 00	14,000 00	11,607 59
Murray Bay and North Shore, winter service, (Bras d'Or Bay Navigation Co.)	40,000 00	40,000 00	40,000 00
Pelee Island and the Mainland (D. L. Goodison, $4,930.12; Lloyds Register of Shipping, $53)	5,424 00	5,424 00	4,983 12
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co.)	11,500 00	11,500 00	10,999 92
Pictou, Souris and the Magdalen Islands (Department of Transport, $1,189.32; Lovat Steamship Co., $41,310.68)	42,500 00	42,500 00	42,500 00
Prescott, Ont., and Ogdensburg, N.Y., (Prescott and Ogdensburg Ferry Co.)	11,640 00	11,640 00	11,640 00
Prince Edward Island and Newfoundland (Shaw Steamship Co.)	17,500 00	17,500 00	10,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries, Ltd.)	28,000 00	28,000 00	28,000 00
Quebec, Natashquan and Harrington (Clarke Steamship Co.)	85,000 00	85,000 00	85,000 00
Quebec or Montreal and Gaspe (Clarke Steamship Co.)	60,000 00	60,000 00	60,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co.)	50,000 00	50,000 00	50,000 00
Rivière-du-Loup and Tadoussac and other North Shore ports (La Cie de Traverse de Rivière-du-Loup Tadoussac, Ltée.)	14,000 00	14,000 00	14,000 00
St. John, Bear River, Annapolis and Granville and other way ports (Eastern Canada Coastal Steamships Ltd.)	1,500 00	1,500 00	125 00
St. John and Bridgetown	800 00	800 00	
St. John and Margaretville and other ports on the Bay of Fundy	2,500 00	2,500 00	
St. John and Minas Basin ports (St. John Steamship Co.)	5,000 00	5,000 00	5,000 00
St. John, Westport and Yarmouth and other way ports (Hugh Cann and Son, Ltd.)	10,000 00	10,000 00	10,000 00
St. John and Weymouth	1,000 00	1,000 00	
Sydney and Bay St. Lawrence (North Shore Steamship Co.)	22,500 00	22,500 00	22,500 00
Sydney and Bras d'Or Lake ports and West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co.)	22,500 00	22,500 00	22,000 00
Sydney and Whycocomagh (New Bras d'Or Steamship Co.)	16,000 00	16,000 00	16,000 00
	$ 568,114 00	$ 568,114 00	$ 547,954 12

COMMENTS

The name of the contractor is shown above, in brackets, after each service.

Vote 439	**Purchase of the Steamer *Pelee* to maintain the Pelee Island and Mainland Service..**		**40,000 00**
	Expenditures	40,000 00	
	Less: Transferred to Active Assets	40,000 00	**nil**
	Lapsed		**$ 40,000 00**

COMMENTS

P.C. 8795 of Sept. 30, 1942, authorized the purchase of the Steamer *Pelee*, and P.C. 9144 of Oct. 6, 1942, her sale to an approved buyer (D. L. Goodison, Blenheim, Ont.) for $40,000, payable as follows: $10,000 cash on October 31, 1942, and the balance of $30,000 in six annual instalments of $5,000, plus interest at four per cent per annum, by deduction from the Mail Subsidy beginning in 1943-44. The payment was made from the above appropriation and later transferred to Active Assets under Miscellaneous Current Accounts. The instalments are to be credited to this account, which bears the title of Steamer *Pelee*, and the interest charged to Revenue—Return on Investments.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.		**$ 1,610 00**

NATIONAL RESEARCH COUNCIL

Vote 360	**Salaries and other expenses of the National Research Council**		**857,743 00**
	Expenditures		**837,621 26**
	Lapsed		**$ 20,121 74**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	460,069 00	441,344 00	422,375 36
B	Cost of Living Bonus	18,250 00	21,750 00	21,334 70
C	Post-graduate Scholarships	35,000 00	32,300 00	32,300 00
D	Grants in aid of Research	200,027 00	135,027 00	134,310 52
E	N.R.C. Laboratories	231,377 00	294,077 00	294,062 90
F	General Administration	22,950 00	22,950 00	22,949 98
G	Contributions to Unemployment Insurance Fund	70 00	295 00	287 80
H	Sundries	15,000 00		
		982,743 00	947,743 00	927,621 26
I	Outside Revenue	125,000 00	90,000 00	90,000 00
		$ 857,743 00	$ 857,743 00	$ 837,621 26

COMMENTS

The amounts shown as allotments authorized were approved by the National Research Council under Section 10 (e) of the National Research Council Act.

A E As at March 31, 1943, there were 215 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Mackenzie, C. J. Acting President	$12,000 00	$ 517 67
Adams, G. A.	3,060 00	
Babbitt, J. D.	2,700 00	
Ball, L. W. (Dec. 30)	2,700 00	
*Ballard, B. G.	4,200 00	
*Bayley, C. H.	3,300 00	
Biggar, R.	2,400 00	
Boyle, R. W.	8,000 00	
Cambron, A.	4,200 00	445 12
Cook, S. J.	5,200 00	
Cook, W. H.	6,500 00	528 40
Courtice, W. H.	4,140 00	
Cracknell, E. J.	2,400 00	
Davies, C. W.	2,700 00	
Dilworth, P. B.	2,460 00	
Eagleson, S. P.	5,220 00	376 48
Evans, G. B.	2,400 00	
*Field, G. S.	3,300 00	
Field, R. H.	4,200 00	
*Gallay, W.	3,720 00	
Gibbons, N. E.	3,480 00	
Gill, M. S.	3,300 00	
Grace, N. H.	3,480 00	
Grant, A. J.	4,200 00	
Green, F. G.	4,200 00	
*Green, J. J.	3,300 00	314 62
*Griffith, T. R.	2,700 00	
Halferdahl, A. C.	4,200 00	
Henderson, J. T. (Sept. 10)	3,300 00	
Hopkins, C. Y.	3,600 00	
Hopkins, J. W.	3,060 00	
*Howlett, L. E.	3,300 00	
*Hurst, D. G.	2,460 00	
*Johnson, J. S.	2,700 00	
Katz, M.	3,720 00	
*Klein, G. J.	3,300 00	
*Kuhring, M. S.	2,700 00	489 68
Larose, P.	4,200 00	437 21
Lathe, F. E.	8,000 00	1,020 26
*Lawrence, G. C.	3,300 00	
*Ledingham, G. A.	3,060 00	669 17
Leroy, D. J.	2,940 00	
Light, A. K.	3,060 00	
MacConkey, C. A.	2,700 00	
Malloch, J. G.	4,200 00	
Manske, R. H. (Jan. 1)	4,200 00	
Manson, J. M.	3,180 00	
*Marion, L.	3,300 00	
*Marshall, J. B.	2,460 00	
McMorran, G.	2,520 00	
Morrison, W. A.	2,700 00	321 30
Murphy, S. J.	3,300 00	
Niven, C. D.	3,720 00	
Orr, J. L.	2,460 00	
Parkin, J. H.	7,700 00	580 71
Renouff, S. W. B.	2,520 00	
*Rose, D. C.	4,200 00	
Rosser, F. T.	2,940 00	
Ruedy, R.	3,300 00	
*Sanders, F. H.	3,180 00	
*Simpson, J. H.	2,580 00	
*Smith, D. S.	2,460 00	
Steacie, E. W. R.	7,100 00	
Stedman, D. F.	4,020 00	
Strader, L. E.	2,400 00	
Tapp, J. S.	3,000 00	
Tetu, A. E.	3,000 00	
Thomson, W. W.	3,300 00	
*Tupper, K. F.	3,300 00	503 91
*Turnbull, L. G.	2,700 00	
Van Winsen, A.	3,300 00	480 97
West, G. O.	2,400 00	
Whalley, M.	2,820 00	
Wolochow, D.	4,200 00	
Woodcock, A. H.	3,000 00	

*These employees received war duties supplements.

Twenty-six employees were receiving annual war duties supplements on March 31, 1943, as follows: B. G. Ballard, $240; C. H. Bayley, $540; A. E. Chadderton, $300; G. S. Field, $540; W. Gallay, $480; J. J. Green, $720; T. R. Griffith, $360; L. E. Howlett, $540; D. G. Hurst, $240; J. S. Johnson, $1,140; G. J. Klein, $720; M. S. Kuhring, $480; G. C. Lawrence, $540; G. A. Ledingham, $420; L. Marion, $420; J. B. Marshall, $480; T. D. Northwood, $360; D. C. Rose, $420; F. H. Sanders, $300; R. E. Simmons, $540; J. H. Simpson, $120; D. S. Smith, $240; K. F. Tupper, $540; L. G. Turnbull, $240; W. H. White, $600; G. A. Young, $60.

Travelling expenses in excess of $300 were paid as follows to (*a*) employees whose salary rates were under $2,400, (*b*) individuals who are not receiving salaries: R. H. Clark, $690.74; J. B. Collip, $1,761.20; E. P. Fetherstonhaugh, $471.37; D. Graham, $321.68; J. A. Gray, $526.73; F. L. W. McKim, $566.25; R. L. Newton, $759.

C Scholarships were awarded to students undertaking research in conjunction with their post-graduate study at Canadian universities.

D Grants given for the purpose of aiding investigation on problems and to promote the development of research, $134,310.52. Of this amount, $120,750.01 was transferred to the

Trust Fund Account and placed to the credit of various Committees; $13,535.51 was paid direct to individuals for the purpose of carrying on scientific work and the balance, $25, was required for the purpose of international affiliations.

I Outside Revenue. An amount of $90,000 was transferred from the Special Fund and applied as a refund of expenditures for National Research Council laboratories.

Payments of $5,000 or over were as follows: Hydro Electric Power Commission of Ontario, light and power, $21,056.07; Marchand Electrical Company, Ltd., Ottawa, electrical equipment and supplies, $7,184.02; Mortimer, Ltd., Ottawa, printing, $5,547.91; King's Printer, Ottawa, printing and stationery, $19,609.49.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942-43	Refunds to War Appn. Acts in 1942-43	Total Expenditures to date
Allotments—			
Current:			
Canadian Shipping Board Administration..	78,491 44	53 79	135,875 47
Drawback Claims for Millers	3,000,000 00		3,000,000 00
Export Permit Branch Administration	99,842 11		145,280 97
Gift of Wheat to Greece	3,835,486 35		3,835,486 35
Canadian Shipping Board—			
Revolving Chartering Fund	15,000 00		15,000 00
Shipping Priorities Committee Administration	15,722 93		17,386 36
Steamship Subsidies War Stabilization Fund	319,603 09		319,603 09
NATIONAL RESEARCH COUNCIL			
Special War Activities	1,871,598 19	2,372 71	2,112,116 16
New Annex Laboratories	151,728 00		607,495 08
Extension to Heating Plant at Montreal Road Laboratories	14,177 16		14,177 16
Special Secret Problem "Habbakuk"	53,370 80		53,370 80
Non-Current:			
*Scientific and Technical Work.....			386,721 37
*Radio Direction Finder			523,522 62
*Explosive Testing Laboratories.....			54,778 06
	$9,455,020 07	$ 2,426 50	$11,220,813 49

*Merged with "Special War Activities" in 1942-43.

Allotment: Canadian Shipping Board Administration		**82,371 27**
Expenditures		**78,491 44**
Lapsed		**$ 3,879 83**

The following is a classification of expenditures:

A	Salaries	21,751 27
B	Cost of Living Bonus	1,732 70
C	Travel	19,714 00
D	Printing and Stationery	1,264 60
E	Communications	12,865 66
F	Miscellaneous	12,189 66
G	Allowance—Washington Representative	7,770 00
H	Office Accommodation—Washington Representative	1,203 55
		$ 78,491 44

COMMENTS

A The following employees were receiving salaries of $2,400 or over on March 31, 1943: B. W. Corbett, $3,600; B. A. Macdonald, $4,500.

C Travelling expense payments over $300 were: J. P. Boyle, $1,592.45; R. A. Carter, $615.44; H. B. Clark, $2,553.07; F. T. Cuttle, $2,396.19; J. H. Hamilton, $462.69; A. L. Lawes, $2,447.02; A. L. W. MacCallum, $4,451.80; L. J. Pattington, $4,436.

Removal expenses: B. W. Corbett, $500.75.

F This includes $8,453.27 paid to Imperial Oil, Ltd., to reimburse the company for expenditures incurred by it in carrying out instructions issued by the Board at the request of the Oil Controller in respect of the Tanker Vessel *Itororo*.

G This amount was paid to A. L. Lawes (P.C. 88/1249, February 16, 1942).

Allotment: Drawback claims for Millers	**3,000,000 00**
Expenditures	**$3,000,000 00**

COMMENTS

This amount was advanced to the Canadian Wheat Board to cover payments to millers and other manufacturers of wheat products for human consumption, to enable them to sell at prices not in excess of the maximum prices during the basic period, September 15 to October 11, 1941, (P.C. 9457, October 16, 1942). The amount advanced has been fully accounted for.

The following firms received payments in excess of $10,000: S. J. Cherry & Sons, Ltd., Preston, Ont., $14,904.62; Copeland Flour Mills, Ltd., Midland, Ont., $92,805.14; Ellison Milling and Elevator Co., Ltd., Lethbridge, Alta., $23,157.68; Great Star Flour Mills, Ltd., St. Marys, Ont., $23,387.63; Lake of the Woods Milling Co., Ltd., Winnipeg, Man., $507,678.59; Lakeside Milling Co., Ltd., Toronto, $33,619.17; Maple Leaf Milling Co., Ltd., Toronto, $470,281.74; McCarthy Milling Co., Ltd., Streetsville, Ont., $25,408.33; McDonald & Robb, Ltd., Valleyfield, Que., $10,610.93; Melville Milling Co., Melville, Sask., $12,489.62; Ogilvie Flour Mills Co., Ltd., Winnipeg, $430,379.10; Robin Hood Flour Mills, Ltd., Moose Jaw, $681,474.27; St. Lawrence Flour Mills Co., Ltd., Montreal, $103,357.15; Soo Line Mills, Ltd., Winnipeg, $45,568.78; Swift Current Flour Mills, Ltd., Swift Current, Sask., $11,979.13; T. H. Taylor Co., Ltd., Chatham, Ont., $38,128.94; Western Canada Flour Mills Co., Ltd., Toronto, $334,126.66; Weyburn Flour Mills, Ltd., Winnipeg, $15,200.46.

Allotment: Export Permit Branch Administration	**103,017 00**
Expenditures	**99,842 11**
Lapsed	**$ 3,174 89**

The following is a classification of expenditures:

A	Salaries	65,907 98
B	Cost of Living Bonus	7,113 13
C	Travel	1,968 98
D	Communications	15,187 76
E	Printing and Stationery	9,120 53
F	Miscellaneous	543 73
		$ 99,842 11

COMMENTS

A The following employees were receiving salaries of $2,400 or over on March 31, 1943: W. N. Barron, $2,520; T. G. Hills, $2,520; H. W. Jordan, $2,520; G. McLeod, $2,880.

E. L. Smith received an annual war duties supplement of $480, in addition to his salary of $2,280.

C The following employees received travelling expenses in excess of $300: J. M. Evans, $620.80; G. R. Heasman, $578.16.

E Payments all made to the King's Printer.

Allotment: Gift of Wheat to Greece **4,692,000 00**

Expenditures **3,835,486 35**

Lapsed ..... **$ 856,513 65**

COMMENTS

P.C. 92/4430, May 27, 1942, authorized the purchase and transfer of 15,000 tons of wheat per month to be provided as a free gift to the people of Greece, and the Government of Sweden agreed to charter Swedish ships for this purpose, for which ships they will be reimbursed by the Greek Government.

There were 3,871,028 bushels of wheat purchased and shipped.

Allotment: Canadian Shipping Board Revolving Chartering Fund **350,000 00**

Expenditures **15,000 00**

Lapsed ..... **$ 335,000 00**

COMMENTS

P.C. 2/2323, April 4, 1941, amended by P.C. 2/2787, April 22, 1941, authorized the Canadian Shipping Board to charter any suitable vessels, irrespective of registry, that could be secured for use in any essential Canadian export and import trade in regard to which the Board may deem it necessary, the freight earnings of such vessels to be credited to, and the expenditures to be paid from, the revolving fund.

Advances amounting to $131,750 were made during the year to cover the expenses of chartering the S.S. *Lake Traverse* and the S.S. *Kingsley* for voyages from Canada to the British West Indies. Freight earnings credited amounted to $116,750, resulting in a net expenditure of $15,000. This latter amount will be carried forward to a Trust and Special Account in 1943-44.

Allotment: Shipping Priorities Committee Administration **17,193 00**

Expenditures **15,722 93**

Lapsed ..... **$ 1,470 07**

The following is a classification of expenditures:

A	Salaries	6,605 12
B	Cost of Living Bonus	943 99
C	Travel	2,144 64
D	Communications	3,983 50
E	Printing and Stationery	1,968 06
F	Miscellaneous	77 62
		$ 15,722 93

COMMENTS

Under P.C. 8487, October 31, 1941, a Shipping Priorities Committee was appointed for the purpose of ascertaining shipping cargo space requirements, having regard to the necessities of the war effort, and the extent to which they can be met by use of ships of Canadian registry or of ships provided by United Kingdom Ministry of War Transport; also to present to competent authority of the government of the United States, requests for the allotment of cargo space on ships controlled by that country.

A No employee was receiving an annual salary of $2,400 or over on March 31, 1943. The salary of the secretary, C. M. Croft, was paid from Vote 342, Commercial Intelligence Service.

C Travelling expense payments were: B. C. Butler, $587.49; C. M. Croft, $1,393.12; P. V. McLane, $164.03.

Allotment: Steamship Subsidies War Stabilization Fund	**500,000 00**
Expenditures	**319,603 09**
Lapsed	**$ 180,396 91**

COMMENTS

Under P.C. 5653, July 2, 1942, additional subsidies were authorized to be paid to the contractors to meet the abnormally increased expenditures resulting from the payment by the contractors of war bonuses to the crews of the vessels operated, war risk insurance, increased cost of fuel, etc.

Payments were made to the following: Bras d'Or Bay Navigation Co., Quebec, $4,462.84; A. J. Burke & Co., Halifax, $2,238.59; Cabot Shipping Co., Halifax, $340.82; Hugh Cann and Son, Ltd., Yarmouth, N.S., $4,518.28; Clarke Steamship Co., Quebec, $108,883.46; Eastern Canada Coastal Steamships, Ltd., Saint John, $13,905.60; Lovat Steamship Co., Halifax, $17,378.03; Lower St. Lawrence Transportation Co., Quebec, $19,889.21; New Bras d'Or Steamship Co., Sydney, $798.78; North Bay Steamship Co., Port Hood, N.S., $600; North Shore Steamship Co., Sydney, $2,869.26; Northumberland Ferries, Ltd., Charlottetown, $3,314.15; Capt. Almon Parks, East La Have, N.S., $670; St. John Steamship Co., $14.21; La Cie de Traverse de Rivière du Loup, Tadoussac, Ltée, $270.70; Union Steamships Ltd., Vancouver, $109,449.16.

NATIONAL RESEARCH COUNCIL

Allotment: National Research Council, Special War Activities	**1,898,495 00**
Expenditures	**1,871,598 19**
Lapsed	**$ 26,896 81**

COMMENTS

Expenditures incurred in undertaking scientific and development work related to Canada's war effort in the solution of problems submitted by Departments, Boards and industry. In addition to this allotment, $222,487.76, received as revenue for services rendered, was expended.

As at March 31, 1943, there were 732 employees paid from this allotment. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Adelman, M. (Oct. 1)	$2,460 00	
Allen, C. E.	2,460 00	
Barnes, J. C.	2,820 00	
Bell, J. W.	3,300 00	$1,167 32
Bland, J.	2,940 00	
Bott, G. E.	3,600 00	
Breeze, J. E.	2,580 00	841 65
Brown, E. A.	2,460 00	
Bruce, W. (Sept. 27)	2,460 00	
Burr, E. G.	4,200 00	
Campbell, R.	2,580 00	
Carman, P. D.	2,460 00	
Cave, H. M.	3,300 00	
Cavington, A. E.	2,460 00	
Clarke, F.	2,820 00	
Downing, D. C.	2,580 00	352 94
Duchastel, P. A.	2,700 00	423 02
Dunlap, J. A.	2,460 00	
Emond, G. A.	2,400 00	
Forrest, T.	3,060 00	
Freeman, R. E.	2,460 00	675 91
Gillies, A.	2,580 00	
Haight, H. V.	2,400 00	
Hamilton, J. B.	3,600 00	
Happe, W. H.	3,300 00	501 31
Harrison, R. D.	2,820 00	
Henderson, W. J.	3,300 00	821 90
Hutcheon, N. B. (Sept. 12)	2,700 00	
Laidler, K. J. (July 16)	2,460 00	
Little, W. C.	3,240 00	
Maass, O.	7,500 00	594 70
MacKinnon, K. A.	4,440 00	1,229 48
Mann, K. C.	2,820 00	
Marshall, J. S.	2,700 00	651 68
Matheson, J. H. P.	3,840 00	
McIntosh, R. L.	3,200 00	373 92
McKay, K. G.	2,580 00	
McKinley, D. W. R.	3,300 00	719 01
McLeish, C. W.	2,460 00	1,168 22
Miller, G. A.	2,580 00	
Misener, A. D. (Mar. 5)	2,700 00	
Mohun, W. A.	2,940 00	
Mounce, G. R.	2,820 00	386 75
Neale, M. J.	2,460 00	
Nelson, R. B. (Aug. 11)	3,300 00	
Parsons, H. E.	3,300 00	715 13
Patten, R. H.	4,200 00	
Phillips, G. E. (July 9)	2,400 00	
Poole, F. A.	2,820 00	
Puddington, I. E.	2,940 00	
Reid, W. T. (Sept. 27)	7,500 00	
Retallack, J. G.	2,460 00	
Riddell, R. G. (Mar. 1)	3,240 00	
Robinson, E. F. V.	2,460 00	
Robinson, G. de B.	3,500 00	
Rouillard, C. D.	3,200 00	
Rugg, H. H.	2,460 00	852 76
Seed, C. E.	2,400 00	
Shenstone, A. G.	4,200 00	3,908 93
Simpson, J. A.	2,460 00	
Smith, A. H. R. (Oct. 4)	3,300 00	2,193 79
Smith, D. P.	2,460 00	
Smith, E. C.	3,200 00	
Smyth, H. R.	3,300 00	1,612 98
Spinks, J. W. T.	4,400 00	
Staniforth, A. B.	2,640 00	
Sutherland, G. A.	2,700 00	
Sweet, G. (April 22)	2,400 00	
Tweedie, A. S.	2,460 00	
Wanless, G. G. (Mar. 26)	2,820 00	
Watson, R. W.	2,460 00	
Webb, E. L.	2,460 00	
Webster, W. L. (Mar. 1)	3,600 00	
West, D. L.	3,300 00	
Wickson, A. K.	2,820 00	1,375 24
Wilkinson, W. C.	2,700 00	415 38
Wilson, W. R.	2,460 00	

Travelling expenses in excess of $300 were paid as follows to (*a*) employees whose salary rates were under $2,400, (*b*) employees whose salaries were paid from other sources, and (*c*) individuals who are not receiving salaries: C. J. Mackenzie, $531.61; E. A. Allcut, $449.67; R. W. Boyle, $430.56; A. F. Ferguson, $1,596.31; H. Fogel, $709.50; W. Gallay,

$938.77; N. E. Gibbons, $329.46; G. Godwin, $1,526.54; W. L. Haney, $397.80; L. E. Howlett, $2,612.08; K. B. Jackson, $918.24; K. Kimberley, $486.56; G. J. Klein, $554.73; M. S. Kuhring, $339.91; A. M. Laidlaw, $2,971.50; H. Lecaine, $436.43; J. E. Leduc, $345.05; R. S. McLaren, $1,480.44; W. A. Morrison, $434.17; I. L. Newton, $636.15; J. L. Orr, $1,068.46; C. F. Patterson, $884.43; D. M. Rogerson, $496.74; D. C. Rose, $331.87; F. H. Sanders, $2,076.95; R. F. Stapells, $542.37; T. A. Steeves, $401.78; F. C. Wallace, $571.12; A. H. Woodcock, $385.82; G. F. Wright, $1,940.44.

Payments of $5,000 or over were as follows: Ajax Engineers Limited, Toronto, installation of elevator, $5,208.60; Anaconda American Brass Ltd., New Toronto, brass supplies, $5,429.83; British Security Co-ordination, New York, telekrypton circuit, $10,083.35; Canadian General Electric Co., Ltd., Ottawa, electrical equipment and supplies, $20,535.13; Canadian Marconi Co., Ltd., Montreal, radio equipment and supplies, $13,427.44; Citadel Merchandising Co., Ltd., radio equipment, $8,100; King's Printer, printing and stationery, $7,272.03; Dominion Bronze and Iron Ltd., Winnipeg, model basin towage carriage, on account $7,686.40; D. Kemp Edwards Ltd., Ottawa, material and supplies, $5,701.18; D. Gesteiner (Canada) Ltd., Ottawa, supplies, $6,681.69; Hammond Manufacturing Company, Guelph, radio equipment, $11,825.50; Charles Higgerty, Ottawa, customs and brokerage, $16,797.41; Instruments Ltd., Ottawa, instruments and supplies, $5,631.91; Marchand Electrical Co., Ltd., Ottawa, electrical equipment and supplies, $5,305.58; Northern Electric Co. Ltd., Ottawa, electrical equipment and supplies, $7,750.72; Photostat Corporation, Rochester, N.Y., photostat paper, $7,906.90; Raytheon Manufacturing Co., Waltham, Mass., radio equipment, $8,626.13; R.C.A. Victor Co., Ltd., Montreal, radio equipment and supplies, $5,559.13; Williams and Wilson, Ltd., Montreal, mechanical equipment and supplies, $10,768.24.

The following amounts were paid in connection with contracts: H. Dagenais, Ottawa, received balance of $11,853.61 for construction of Explosive Testing Laboratory, (contract price $63,100, extras $1,050.48, paid in 1941-42, $52,126.47); Dominion Bridge Co., Ltd., Montreal, installation and construction of wind tunnel, payment on account, $38,779.44, (contract price $150,000, paid in 1940-41, $45,494, in 1941-42, $68,486.07); Doran Construction Co., Ltd., Ottawa, construction of hanger stand and dynamometer room, new fire hazard and hydraulic laboratory, and icing tunnel, contract price $150,000, payment on account $38,002.69; Taller and Cooper, Jersey City, construction of wind tunnel balance system, $17,334.89. (*See* also under allotment—New Annex Laboratories.)

Allotment: National Research Council, New Annex Laboratories		**151,728 00**
Expenditures		**$ 151,728 00**

COMMENTS

The following amounts were paid in connection with contracts: Dominion Bridge Co., Ltd., Montreal, payment on account $5,703.70 (for contract detail see Special War Activities); Taller and Cooper, Jersey City, construction of wind tunnel balance system, contract price $91,050, payment on account $49,831.21 (paid in 1941-42, $21,001.20). This project is being continued under "Special War Activities."

Payments of $5,000 or over were as follows: Baldwin Locomotive Works, Philadelphia, equipment, $7,581.30; Canadian General Electric Co., Ltd., Ottawa, electrical equipment and supplies, $7,576.60; Canadian Sirroco Co., Ltd., Windsor, motors, etc., $5,258.13; Charles Higgerty, Ottawa, customs and brokerage, $9,657.82; Northern Electric Co., Ltd., Montreal, electrical equipment and supplies, $13,491.65.

Allotment: National Research Council, Extension to Heating Plant at Montreal Road Laboratories		**50,000 00**
Expenditures		**14,177 16**
Lapsed		**$ 35,822 84**

COMMENTS

Doran Construction Co., Ltd., Ottawa, was paid $10,987.24 on account of contract for construction of an addition to the Heating Plant (contract price $57,000)

Allotment: National Research Council, Special Secret Problem "Habbakuk"	**100,000 00**
Expenditures	**53,370 80**
Lapsed	**$ 46,629 20**

COMMENTS

The following persons received travelling expenses in excess of $300: C. J. Mackenzie, $737.15; B. A. Evans, $1,050.

Funds were made available to the Department of Mines and Resources, Lands, Parks and Forests Branch, for certain projects.

Expenditures for other Departments

Services were rendered and work performed by the National Research Council for other Departments, the expenditures for which were charged to the appropriations and war allotments of such Departments in the amounts indicated: Department of National Defence, Air Services, $193,157.95, Naval Services, $248,978.93, Army Services, $113,878.83; Department of Munitions and Supply, $31,796.10.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A	Canada Grain Act—Advance Account	130 96	453,180 77	466,097 29	13,047 48
B	Steamer *Pelee*		10,000 00	40,000 00	30,000 00
		$ 130 96	$ 463,180 77	$ 506,097 29	$ 43,047 48

COMMENTS

A This account is operated pursuant to the provisions of section 163, Canada Grain Act, 1930, whereby an accountable advance not exceeding $500,000 may be made out of the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital and to meet freight charges and weighing and inspection fees on grain shipped to or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.

B P.C. 8795, September 30, 1942, authorized the purchase of the Steamer *Pelee* and P.C. 9144, October 6, 1942, her sale to an approved buyer (D. L. Goodison, Blenheim, Ont.) for $40,000. The first instalment of $10,000 cash was received on October 31, 1942. Further reference to this transaction is noted under Vote 439.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Board of Grain Commissioners' Default Trust Account		735 00	735 00	
B Board of Grain Commissioners' Grain Overages.	5,443 67	111 77		5,555 44
C United Kingdom War Office Agricultural Products	516 66		516 32	34
D War Damage Insurance, Board of Grain Commissioners		404,382 49	134 90	404,247 59
E Wheat Bonus—Outstanding Certificates	9,858 85		19 65	9,839 20
NATIONAL RESEARCH COUNCIL				
F Special Fund	956 63	469,150 81	435,071 88	35,035 56
G Sir Frederick Banting Fund —War Technical and Scientific Development Committeee	250,851 15	398,296 71	46,500 00	602,647 86
	$ 267,626 96	$1,272,676 78	$ 482,977 75	$1,057,325 99

COMMENTS

A The account in the current year was used for the purpose of recording the matured interest earned on securities held as surety for licensees. An amount of $735, being the interest received, was deposited to the credit of the account and subsequently cheques were issued to the licensees returning the interest on their surety deposits.

B With respect to the annual weigh-up of grain in store in public terminal elevators as required by section 138 of the Canada Grain Act, it may be ascertained that an overage exists at the end of the Crop Year. Any excess above one-quarter of one per cent shall belong to the Crown and shall be disposed of as the Board may direct, but the same sections directs that the first charge on the excess is an adjustment with the manager of the elevator of any deficiency which may contemporaneously appear in any higher grade of grain of the same kind. After this is done, the proceeds from the residue are deposited in this account and from it allocations may be authorized by the Governor in Council.

C The opening balance represents the residue of an amount which was deposited by the British War Office to cover shipments of dehydrated vegetables and grain products for the United Kingdom. During the current year, a payment of $516.32 was made to the Department of National Defence, leaving a credit balance of 34 cents in this account.

D Under authority of P.C. 10229, November 19, 1942, amended by P.C. 11161, December 8, 1942, a blanket insurance scheme was established for the insurance of grain in commercial storage in Canada and in transit. The premium is obtained by means of a levy, which levy is collected by the Board of Grain Commissioners from elevator operators. Out of this account may be paid interest at the rate of four per cent per annum to elevator managers in respect of outstanding advances of the foregoing levy made by such managers on behalf of owners of grain.

E Pursuant to an Act Respecting Wheat, chapter 60, Statutes of 1931, the Governor in Council authorized the payment of five cents for every bushel of wheat grown in the Prairie Provinces in 1931 and delivered to the elevators. This Act expired on July 31, 1932, and unclaimed moneys due under this authority were later transferred to this account.

F This account represents revenue of the National Research Council derived from laboratory fees, sale of publications, etc., which by authority of the National Research Council Act

may be spent by the Council. Disbursements include amounts transferred to parliamentary appropriations in reduction of expenditures therefrom, as well as amounts transferred to the Trust Fund.

G Deposits represent patriotic donations from companies and individuals for the furtherance of specific proposals relating to Canada's war effort, while the disbursements are as directed by the War Technical and Scientific Development Committee.

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[20] Trust Funds

		Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A	National Research Council Trust Fund	711,373 16	558,857 45	883,164 85	387,065 76
B	National Research Council Royalties and Patent Rights	77,746 87	22,500 26	15,500 00	84,747 13
		$ 789,120 03	$ 581,357 71	$ 898,664 85	$ 471,812 89

COMMENTS

A To this Fund, which is for the furtherance of research work, are credited (*a*) contributions received from organizations and individuals, (*b*) incidental revenues arising from activities, (*c*) allotments made by the Council from Parliamentary Appropriations and (*d*) amounts transferred from the National Research Council Special Fund. Disbursements represent advances which have been made during the year to various associate committees and individuals, all of which, with the exception of $38,202.40, have been accounted for as at March 31, 1943.

B When money is received for royalties or patent rights in connection with an invention or process in the National Research Laboratories, the proceeds are placed in this account pending the decision of the National Research Council as to its disposal. Of the above balance, the amount of seventy-six thousand dollars is held in bonds which are in the custody of the Department of Finance.

1942-43

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

Details of

REVENUES AND EXPENDITURES

Details of

TRUST AND SPECIAL ACCOUNTS

87551—59½

DEPARTMENT OF TRANSPORT

GENERAL SUMMARY
BY DOMINION BALANCE SHEET ACCOUNTS

Revenues and Expenditures

Expenditures—		Revenues—	
[12] Consolidated Fund:		[12] Consolidated Fund:	
Ordinary	16,211,720 18	Ordinary	2,325,482 35
Special	63,461 42	Special Receipts	36,235,123 94
Government Owned Enterprises — Net Income Deficits	591,095 36		
War	5,761,679 62		
Other Charges—			
Write-Down of Non-Active Asset to Consolidated Fund	4,575,998 43		
	27,203,955 01		38,560,606 29
[11] Capital and Non-Active Assets:		[11] Capital and Non-Active Assets:	
(*b*) ... 37,555 45		(*a*) ... 42,164 00	
(*c*) ... 3,238,129 59		(*b*) ... 32,931 55	
	3,275,685 04	(*c*) ... 27,520 06	
(*j*) ...	657,525 77		102,615 61
Other Charges—		(*j*) ...	15,000 00
(*g*) ...	36,135,861 28	Other Credits—	
		(*g*) ...	4,575,998 43
	$67,273,027 10		$43,254,220 33

NOTE.—The status of accounts under "Capital and Non-Active Assets" above is shown on page Z—70.

Receipts and Disbursements—Trust and Special Accounts

[9] Miscellaneous Current Accounts	175,751 49	[21] Contingent and Special Funds	5,061,502 40
[6] Loans and Advances—		[20] Trust Funds	20,022 67
Canadian National Railways	142,539,305 58		
Canadian Pacific Railway Company (Cr.)	12,814,210 85		
National Harbours Board—Advances (Cr.)	266,508 88		
	$129,634,337 34		$5,081,525 07

NOTE.—Where there have been both receipts and disbursements affecting the above accounts, the net amount only is shown. For details see page Z—71.

REVENUES

Summary

	1942–43	1941–42
Ordinary Revenue—		
Return on Investments	500,086 27	347,933 16
Privileges, Licences and Permits	648,685 31	652,741 14
Proceeds from Sales	26,869 04	33,267 82
Services and Service Fees	1,044,564 19	1,070,714 97
Refunds of Expenditure	87,309 15	49,455 73
Miscellaneous	17,968 39	36,630 88
Total Ordinary	2,325,482 35	2,190,743 70
Special Receipts and Other Credits—		
War Appropriation Acts	99,262 66	18,136 84
Canadian National Railways Securities Trust Stock	36,135,861 28	4,115,600 91
Capital Accounts—Refunds of Previous Years' Expenditure	102,615 61	1,008,444 20
Non-Active Accounts—		
National Harbours Board	15,000 00	32,798 47
Canadian National Railways	4,575,998 43	2,539,187 21
Grand Total	$ 43,254,220 33	$9,904,911 33

Certified correct.

C. P. EDWARDS,
Deputy Minister.

Details

Ordinary Revenue—			
	Return on Investments—		
A	Interest on Railway Subsidies	133,685 22	
	Hudson Bay Railway—		
	Operating Surplus Fiscal Year, 1942-43	112,120 75	
	Prescott Elevator—		
	Net income surplus, 1942	150,355 98	
	Port Colborne Elevator—		
	Net income surplus, 1942	97,858 99	
	Churchill Harbour—		
	On account of net income surplus, 1942	6,065 33	500,086 27
	Privileges, Licences and Permits—		
	Wireless Operators:		
	Examination fees	1,505 50	
	Wireless Apparatus:		
	Municipal Police Private Commercial Licences	75 00	
	Ship Licences	5,308 00	
	Aircraft Licences	1,310 00	
	Experimental Licences	195 00	
	Private Commercial Licences	5,308 00	
	Public Commercial Licences	2,300 00	

	Privileges, Licences and Permits—*Concluded*		
	Wireless Apparatus—*Concluded*		
	Limited Coast Licences	300 00	
	Training School Licences	50 00	
	Commercial Receiving Licences	146 00	
	Landing fees	969 64	
	Passenger fees	338 60	
	Private Pilots' Licences	101 00	
	Air harbour licences	20 00	
	Schedule Air Transport licences	240 00	
	Registration fees	400 00	
	Examination of Masters and Mates	4,788 50	
	Pilots' Licence fees (Pilotage)	75 00	
	Marine Registry fees	118 75	
	Rentals, Marine leases and privileges	8,999 37	
	Rentals at airports	18,420 60	
	Board of Transport, Schedule Transport Routes	150 00	
	Board of Transport, Licences to ships	1,965 97	
	Radio Operators, rental of dwellings	33,767 21	
B	Canals Revenue	561,833 17	
			648,685 31
	Proceeds from Sales—		
	Sale Transport Publications	1,824 27	
	Sale of Radio Publications	1,670 45	
	Sundries	219 94 (Dr.)	
	Sale salvage material	23,594 26	
			26,869 04
	Services and Service Fees—		
C	Harbour dues	15,688 99	
D	Wharves and Piers	153,325 80	
E	Steamship Inspection Fees		
	Annual fees	72,610 13	
	Incidental fees	34,246 18	
	Engineers' fees	1,108 00	
	Plans	1,840 25	
	Radio Traffic	59,279 46	
	Storage, ground and hangar rental	6,934 34	
	Airworthiness and Stress Analysis licences	165 00	
	Labour and tractor service	182 00	
	Commission on pay telephones	323 42	
	Measuring Surveyors' Fees	4,349 50	
	Dominion Steamers' Earnings	500 00	
	Signal Station dues	3,138 00	
	Airport service charges	72,087 36	
F	Cost of collection of Radio Licence fees, 1942-43, as authorized under Section 14 of the Canadian Broadcasting Act, 1936	223,338 07	
	Airport Radio Service	11,525 00	
	Transportation fees	1,340 20	
	Nautical Discharge Certificates	49 51	
	Rental of Equipment	28,532 07	
B	Canals Revenue	350,778 36	
	Sundries	3,222 55	
			1,044,564 19

Refunds of Expenditure—			
Refunds of Previous Years' Expenditure			87,309 15
Miscellaneous—			
Fines and Forfeitures:			
Marine Service	2,506 81		
Canals Service	385 50		
Air Service	25 00		
Radio Service	12,544 84		
Railway Service	80 00		
Sundries	2,426 24		
			17,968 39
Total Ordinary			2,325,482 35
Special Receipts and Other Credits—			
G War Appropriation Acts			99,262 66
H Canadian National Railways Securities Trust Stock			36,135,861 28
Capital Accounts—			
Refunds of previous years' Expenditure			
Hudson Bay Railway	26,466 55		
Intercolonial Railway	6,465 00		
Welland Canal	42,075 00		
Welland Ship Canal	14 70		
Soulanges Canal	74 30		
Airways and Airports	712 67		
Churchill Port and Terminals	26,807 39		
			102,615 61
I Non-Active Accounts			
National Harbours Board			15,000 00
Canadian National Railways			4,575,998 43
Grand Total			$ 43,254,220 33

COMMENTS

A Interest on railway subsidies is collected under the authority of the various Railway Subsidies Acts, the last of which was given assent to in 1913. The amount credited was received through the Post Office Department and represented earnings for mail transportation facilities provided over subsidized portions of certain railway lines.

B Canals revenue consists of $561,833.17 from rentals derived under the leasing of land, water power and from house rentals, $97,425 from linesmen's fees and the balance, $253,353.36, from wharfage, wintering, lying up, etc.

C The remuneration and expenses of harbour masters, amounting to $17,519.13, were paid from harbour dues revenue in accordance with the Canada Shipping Act. The rates of remuneration for harbour masters are determined by the Governor in Council.

D Wharves and piers revenue is collected by wharfingers appointed under authority of the Government Harbours and Piers Act. The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to $39,395.60, were paid from the revenue under authority of the Act. In certain instances, agreements are entered into by the Department for fixed yearly payments for the use of a wharf, pier or breakwater. These amounts are paid direct to the Department. The rates of remuneration for wharfingers are determined by the Governor in Council at 50 per cent of the first $200 collected or any portion thereof and 15 per cent of all collections over $200. In a few instances, special rates have been established with the approval of the Governor in Council.

E Steamship inspection fees are established by the Governor in Council under the authority of Section 477 of the Canada Shipping Act, the collections being made mainly through collectors of customs.

F Costs of Collections of Radio Licence Fees.—It is provided under Section 14 (*a*) of the Canadian Broadcasting Act of 1936 that the moneys received from licence fees in respect of private receiving licences and private station broadcasting licences, less the cost of collection and administration as determined by the Minister, shall be deposited to the credit of the Canadian Broadcasting Corporation. The net revenue for the year, before deducting cost of collections, amounted to $3,925,028.31. The cost of collection for the year 1942-43 as determined, amounting to $223,338.07 which includes the total of the expenditures under Vote 373, was deposited to the credit of the Receiver General as revenue of the Department of Transport.

G This account consists of $11,175.70 previous years' War Expenditures and $88,086.96 for payments received for materials and supplies purchased from War moneys.

H Surplus Earnings of the Canadian National Railway system for the year 1942, amounted to $25,063,268.32 and the Capital Gain on repatriation of securities to $11,072,592.68, making a total of $36,135,861.28.

I The first amount represents reduction of National Harbours Board's indebtedness to the Dominion Government in connection with the Quebec Harbour.

The second amount represents the reduction in the capital stock of the Canadian National Railways Securities Trust due to line and property abandonments and is offset by a similar debit to Consolidated Fund.

APPROPRIATIONS AND EXPENDITURES

Summary

	1942–43 Appropriations	1942–43 Expenditures	1941–42 Expenditures
Annual Appropriation Acts	22,695,120 89	20,117,014 34	19,760,320 03
Continuing Statutory Provisions	41,394,333 14	41,394,333 14	7,229,734 92
Transferred from annual appropriations of the Department of Finance			34,080 27
	64,089,454 03	61,511,347 48	27,024,135 22
Allotted from the War Appropriation	*23,282,376 20	5,761,679 62	5,227,881 22
Total	$87,371,830 23	$67,273,027 10	$32,252,016 44

*Includes authorization of $150,000 and $16,549,266 for advances, see page Z-73.

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
Z–16	Stat.	Salary of Minister, Transport Act, c. 34, 1936	4,838 73	4,838 73	
Z–16	Stat.	Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931	967 72	967 72	
Z–16	361	Departmental Administration	393,122 00	358,011 23	35,110 77
		ADMINISTRATION OF THE TRANSPORT ACT			
Z–17	Stat.	Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S.	53,499 60	53,499 60	
Z–18	362	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation	280,060 00	263,191 32	16,868 68

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		AIR SERVICE			
		(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940.)			
Z–19	363	Air Service Administration..	10,764 00	10,385 97	378 03
		Civil Aviation Division			
Z–19	364	Control of Civil Aviation, including the administration of the Aeronautics Act and Regulations issued thereunder.....	244,700 00	217,084 19	27,615 81
Z–20	365 496	Airways and Airports—Construction and Improvements, including lighting and radio facilities—Capital.....	1,818,480 00	1,425,077 81	393,402 19
Z–21	366	Airways and Airports—Operation and Maintenance, including lighting, radio and meteorological services	1,871,530 00	1,626,985 27	244,544 73
Z–23	367	Grants for advanced aeronautical instruction, and to Aeroplane Clubs, including grant of $5,000 to the Canadian Flying Clubs Association.....	10,500 00	5,700 00	4,800 00
Z–23	Stat.	Exchequer Court Award—Exchequer Court Act, c. 34, R.S. (Airways and Airports—Capital).....	55,893 80	55,893 80	
		Meteorological Division			
Z–23	368	Meteorological Service, including an allowance of $400 to L. F. Gorman, Observer at Ottawa.....	393,195 00	356,875 79	36,319 21
Z–24	369	Grant to Kingston Observatory.....	500 00	500 00	
		Radio Division			
Z–24	370	Administration of the Radiotelegraph Act and Regulations.....	132,500 00	130,635 98	1,864 02
Z–24	371	Radio direction finding stations, radio beacons and radio-telegraph stations, operation and maintenance	664,370 00	664,370 00	
Z–26	372	Suppression of local electrical interferences.....	153,674 00	131,774 00	21,900 00
Z–26	373	Issue of radio receiving licences—(Transport Department only).....	191,471 00	189,834 68	1,636 32
		CANALS SERVICE			
Z–27	374	Canals Service Administration.....	38,373 00	33,561 20	4,811 80
Z–27	375	Canals—Operation and Maintenance.....	2,399,081 00	2,293,333 88	105,747 12

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		CANALS SERVICE—*Concluded*			
Z–28	376\ 497/	Canals Improvements (Re-vote $51,400)	260,000 00	68,732 66	191,267 34
Z–31	377	Expenses in connection with St. Lawrence Ship Canal Surveys and Investigation.	15,000 00	1,822 56	13,177 44
Z–31	378	Flow measurements and other expenses connected with the Department's supervision and control over the hydro-electric power development of the Beauharnois Light, Heat and Power Company, Limited	3,000 00	433 53	2,566 47
		MARINE SERVICE			
Z–31	379	Marine Service Administration	16,879 00	14,958 09	1,920 91
Z–32	380	Administration of Floating Equipment	22,290 00	21,527 74	762 26
Z–32	381	Nautical Service Administration	30,823 00	29,346 60	1,476 40
Z–33	382	Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs	1,307,500 00	1,269,067 53	38,432 47
Z–34	383	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to lightkeepers	1,902,485 00	1,897,835 91	4,649 09
Z–36	384	Agencies—salaries and office expenses	269,515 00	258,682 11	10,832 89
Z–37	385	Maintenance and repairs to wharves	5,000 00	2,937 19	2,062 81
Z–38	386	Breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation	30,000 00	30,000 00	
Z–38	387	Canada's share of the cost of the North Atlantic Ice Patrol	5,000 00		5,000 00
Z–38	388	Administration of Pilotage	140,580 00	125,569 40	15,010 60
Z–40	389\ 442/	Life Saving Service, including rewards for saving life	41,660 00	39,969 58	1,690 42
Z–40	390	To provide subsidies for wrecking plants—Quebec and British Columbia	45,000 00	45,000 00	
Z–41	391	Grants of $200 each to the Royal Arthur Sailors Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes	600 00	600 00	

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		MARINE SERVICE—*Concluded*			
Z–41	392 498	Miscellaneous services relating to navigation and shipping, including grants towards schools of navigation at Queen's University, $500, and Vancouver, B.C., $1,500, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada	69,266 00	58,369 71	10,896 29
Z–42	393	Steamship inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines	214,745 00	202,671 81	12,073 19
Z–42	394	Marine Signal Service	90,970 00	84,712 96	6,257 04
Z–43	395	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital	1,989,563 00	1,692,084 72	297,478 28
Z–44	396	River St. Lawrence Ship Channel — Administration and Operation	181,602 00	175,726 36	5,875 64
Z–44	441	To provide for payment to the Department of National Revenue of the Sales Tax on the construction cost of a combination icebreaker and service vessel —Capital	55,717 36	55,717 36	
Z–44	407	River St. Lawrence Ship Channel—To provide for extension and improvement of Control Weirs—Capital.	12,000 00	9,355 90	2,644 10
		RAILWAY SERVICE			
Z–44	Stat.	Railway Grade Crossing Fund, Railway Act, c. 170, R.S.	11,792 89	11,792 89	
Z–45	408	Discharge of commitments incurred prior to March 31, 1942, under the authority of Vote No. 414, Schedule "A" to the Appropriation Act, No. 4, 1941, respecting highway crossings of railways (Revote)—Special	310,950 00	63,461 42	247,488 58
Z–45	397	Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the Department	38,820 00	35,186 95	3,633 05
Z–45	398 443	Hudson Bay Railway—Construction and Improvements—Capital	37,556 00	37,555 45	0 55

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		RAILWAY SERVICE—*Continued*			
Z–46	399	Hudson Bay Railway—Difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1943, not exceeding.....	490,000 00		490,000 00
		Maritime Freight Rates Act—			
Z–46	400 444	To hereby authorize and provide for the payment from time to time during the fiscal year 1942-43 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1942 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways.....	4,034,861 04	4,034,861 04	
Z–46	401	Amount required to provide for payment from time to time during the fiscal year 1942-43 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1942 under the tariffs approved by the following companies: Canada & Gulf Terminal Railway, Canadian Paci-			

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		RAILWAY SERVICE—*Concluded*			
		fic Railway, including: Fredericton & Grand Lake Coal & Railway Company, and New Brunswick Coal & Railway Company, Cumberland Railway & Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway & Power Company, Sydney and Louisburg Railway, Temiscouata Railway Company.....	900,000 00	859,420 70	40,579 30
		GOVERNMENT EMPLOYEES' COMPENSATION			
Z–47	402	Administration of the Government Employees' Compensation Act.....	23,322 00	21,335 23	1,986 77
Z–47	Stat.	Payments of compensation respecting Government Employees.....	547,763 69	547,763 69	
		PENSIONS AND OTHER BENEFITS			
Z–50	403	Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.....	500 00	450 90	49 10
Z–50	404	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1943, in the sum of $40.00 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C. and who was killed while in the performance of his duties.....	480 00	480 00	
Z–50	405	Amount required to pay pensions of $300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, J. H. Talbot, Jules Asselin Joseph Vezina, Arthur Paquet, Adelard Delisle (effective June 1, 1941)	2,650 00	2,480 83	169 17
Z–50	406	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, so as to make the minimum payment during the period January 1, 1942 to March 31, 1943 the sum of $30.00 per month instead of $20.00 as fixed by the said Act.....	23,000 00	20,717 65	2,282 35

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		SUPERANNUATION AND RETIREMENT BENEFITS			
Z–50	Stat.	Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S....	7,717 00	7,717 00	
		GOVERNMENT OWNED ENTERPRISES			
		NON-ACTIVE ACCOUNTS			
		National Harbours Board			
Z–51	409	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1942 on any or all of the following accounts:—			
		(a) Retirement of Maturing Debentures—Saint John.....	96,500 00	96,500 00	
		(b) Reconstruction and Capital Expenditures— Saint John. 245,000 00			
		(c) Generally— Unforeseen. 200,000 00			
		445,000 00			
		Less transferred to Loans and Investments.. 76,427 87	368,572 13	181,325 77	187,246 36
		Canadian National (West Indies) Steamships, Limited			
Z–51	410	Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1942.....	20,000 00		20,000 00

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		GOVERNMENT OWNED ENTERPRISES			
		DEFICITS			
		Prince Edward Island Car Ferry and Terminals			
Z–52	411 445	Amount required to provide for the payment during the fiscal year 1942-43 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1942.....	591,095 36	591,095 36	
		National Harbours Board			
Z–52	412	Payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits, (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1942, in the operation of the Churchill harbour.....	65,599 00		65,599 00
Z–52	413	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....	379,700 00	379,700 00	
		WAR			
Z–54		Departmental Administration	8,000 00	7,434 15	565 85
Z–55		Transport Controller's Office.	182,000 00	181,400 68	599 32

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		AIR SERVICE			
Z–55		Civil Aviation Division, Operation and Maintenance of Airports—Northwest Air Route	91,430 00	60,731 25	30,698 75
Z–56		Civil Aviation Division, Operation and Maintenance of Airports—Municipal (Terminal) Airports	411,167 00	276,544 14	134,622 86
Z–56		To provide for special Radio interception and monitoring services, weather observation and teletype services—Meteorological Service	821,500 00	817,386 98	4,113 02
Z–57		Radio Service	1,155,500 00	1,078,088 38	77,411 62
Z–58		Additional Facilities—Moncton to Newfoundland Airline	418,500 00	418,345 41	154 59
Z–58		Improvement and Extension of North Bay Airport	400,000 00	346,539 64	53,460 36
Z–59		Civil Aviation Division, Extra Airport Traffic Control Systems	223,230 00	183,546 85	39,683 15
		CANALS SERVICE			
Z–59		Welland Canals	23,050 00	22,035 00	1,015 00
Z–59		Canals Generally	12,000 00	10,904 36	1,095 64
		DIRECTOR OF MERCHANT SEAMEN			
Z–60		Headquarters, Administration	49,000 00	45,852 55	3,147 45
Z–61		Manning Pools, Operation	357,300 00	216,668 22	140,631 78
Z–61		Nautical Schools, Extension and Operation	212,000 00	139,274 53	72,725 47
Z–61		Welfare Facilities for Merchant Seamen — Supervision of, and assistance to, Merchant Seamen's Organizations and Institutions	12,600 00	8,200 00	4,400 00
		MARINE SERVICE			
Z–62		Halifax, N.S.—Refitting Lightship No. 5, and Minor Alterations to C.G.S. *Ocean Eagle* and/or Lightship No. 24 (P.C. 102/653 of Jan. 27, 1943)	25,000 00	24,921 53	78 47
Z–62		Aids to Navigation—Repairs to Lightship No. 15, *Sambro*	42,000 00	33,223 00	8,777 00
Z–62		War Bonus to personnel of Department of Transport vessels operating in war zones	44,000 00	35,896 44	8,103 56
Z–62		Marine Service Steamers including Icebreakers — Reconditioning of the C.G.S. *Lady Grey*	225,000 00	215,000 00	10,000 00

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		WAR—*Continued*			
		MARINE SERVICE—*Concluded*			
Z–63		Marine Service Steamers including Icebreakers	180,000 00	176,494 25	3,505 75
Z–63		Dredging of an area in the St. Charles River	37,098 20	37,098 20	
Z–63		Nautical Services	35,680 00	29,672 89	6,007 11
Z–64		Aids to Navigation	50,000 00	45,812 92	4,187 08
Z–64		Compensation to masters and crews of Canadian vessels for loss of personal effects	100,000 00	77,892 95	22,107 05
Z–66		Administration of Pilotage	2,900 00	2,707 88	192 12
Z–66		Nautical Services—Boards of Inquiry	2,000 00	180 00	1,820 00
Z–66		Expenses re Delivery of C.G.S. *Montcalm* to Russia	85,000 00	80,133 00	4,867 00
		RAILWAY SERVICE			
Z–67		Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax	507,580 00	483,099 39	24,480 61
Z–67		To construct and equip buildings (bunks and dining houses) to provide accommodation at Saint John, N.B. for 200 to 250 railway freight handlers engaged in handling export and import freight for the Ministry of War Transport of the United Kingdom. Construction to be undertaken by Wartime Housing Limited	75,000 00		75,000 00
Z–67		To provide for the total cost of degaussing all Canadian registered ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government that have been or may be fitted with this special defensive apparatus	465,575 00	420,740 24	44,834 76
		NATIONAL HARBOURS BOARD			
Z–67		Equipment and operation of Fire tug *Rouille* at Halifax	56,000 00	55,346 65	653 35
Z–68		Halifax — Extension of Pier 9, Richmond Terminals	155,000 00	154,379 25	620 75
Z–68		Halifax—Moorings for ships under Repairs	17,500 00	16,012 89	1,487 11
Z–68		Additional unloading facilities at the grain elevator—Halifax	90,000 00	50,883 99	39,116 01
Z–68		Saint John — West Side, Wooden Pile Dock	10,500 00	9,232 01	1,267 99

Page	No. of Vote	Services	Appropriations	Expenditures	Lapsed
		OTHER CHARGES			
		WRITE-DOWN OF ASSETS TO CONSOLIDATED FUND			
Z–68	Stat.	Canadian National Railways Securities Trust Stock—Reduction due to line abandonments	4,575,998 43	4,575,998 43	
		NON-ACTIVE ACCOUNTS			
Z–69	Stat.	Canadian National Railways Securities Trust Stock—Increase due to surplus earnings—1942	25,063,268 32	25,063,268 32	
Z–69	Stat.	Canadian National Railways Securities Trust Stock—Increase due to Capital Gain on repatriation of securities	11,072,592 96	11,072,592 96	
		Total	$70,672,564 23	$67,273,027 10	$3,399,537 13

Summary by Classifications of Expenditures

	Appropriations or War Allotments	Expenditures	Lapsed
Ordinary	17,575,967 67	16,211,720 18	1,364,247 49
Special	310,950 00	63,461 42	247,488 58
Government Owned Enterprises	1,521,466 49	1,248,621 13	272,845 36
Capital	3,969,210 16	3,275,685 04	693,525 12
War	*6,583,110 20	5,761,679 62	821,430 58
Other Charges	40,711,859 71	40,711,859 71	
Total	$70,672,564 23	$67,273,027 10	$3,399,537 13

* Not including provision for advances of $16,699,266.00.

Salary of the Minister, Transport Act, c. 34, 1936 ..... **$ 4,838 73**

Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931 .. **$ 967 72**

COMMENTS

Hon. J. E. Michaud was appointed Minister of the Department of Transport effective October 7; prior to that date, Hon. J. P. A. Cardin, also Minister of Public Works, was Minister of the Department of Transport. The Hon. Mr. Cardin received his salary and motor car allowance as Minister of Public Works.

Vote 361 Departmental Administration **393,122 00**

Expenditures **358,011 23**

Lapsed ..... **$ 35,110 77**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	323,370 00	317,340 00	302,026 61
B	Cost of Living Bonus	15,502 00	21,502 00	21,049 27
C	Printing and Stationery	17,650 00	17,680 00	17,672 88
D	Travelling Expenses	10,000 00	10,000 00	6,532 53
E	Telephones and Telegrams	6,600 00	6,600 00	5,714 74
F	Miscellaneous and Unforeseen Expenses	20,000 00	20,000 00	5,015 20
		$ 393,122 00	$ 393,122 00	$ 358,011 23

COMMENTS

A D As of March 31, 1943, there were 178 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Edwards, C. P. Deputy Minister	$10,000 00	$408 58
Yates, G. W. Asst. Deputy Minister	6,420 00	
Addy, F. W.	2,400 00	
Baxter, J. R.	2,880 00	
Carty, E. G.	4,200 00	
Collins, F. T.	3,600 00	
Dame, A. H.	3,000 00	
Dorman, R.	3,000 00	
Edgett, C. H.	4,320 00	
Fortier, J.	3,600 00	
Gagnon, E. E. (Aug. 1)	4,920 00	
Hairsine, S.	4,920 00	
Kenny, M. E.	3,420 00	
Knightley, W.	3,720 00	
Lindsay, G. A.	5,220 00	
MacKenzie, W. L.	3,960 00	
Manchester, W. S.	3,120 00	
Matthews, W. J.	5,700 00	
Matton, L. L.	2,700 00	
McKee, A. H.	3,720 00	
McLachlan, D. W.	9,500 00	
McLellan, E. H.	2,880 00	
Moore, T. R.	3,600 00	
O'Leary, W. A.	4,200 00	
Pearson, G.	2,500 00	
Pelletier, J. A. J.	2,820 00	
Reardon, J. A.	3,000 00	937 17
Striowski, J. B.	2,460 00	
Van Allen, W. H.	2,520 00	940 28
Walker, T. E.	4,020 00	890 40
Walsh, D. M.	2,400 00	
Wellwood, H.	3,000 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: H. Lefebvre, $336.40; J. A. G. Saint-Laurent, $839.84.

C Practically all the printing and stationery was purchased through the Stores Account.

E F A payment of $8,140.45 was made to the Canadian National Railways.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S. ..... **$ 53,499 60**

COMMENTS

As of March 31, 1943, the following were receiving annual salaries at the rates authorized by Section 26 of the Railway Act: J. A. Cross, chief commissioner, $12,500; H. Wardrope, assistant chief commissioner, $9,000; F. N. Garceau, $8,000; Hon. F. M. MacPherson, $8,000; G. A. Stone, $8,000; J. A. Stoneman, $8,000.

The travelling expenses of the Commissioners were paid from Vote 362, Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.

Vote 362 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation **280,060 00**

Expenditures **263,191 32**

Lapsed ..... **$ 16,868 68**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	236,270 00	234,970 00	226,130 80
B	Cost of Living Bonus	4,990 00	6,290 00	6,195 77
C	Official Reporting	7,200 00	7,200 00	6,690 78
D	Official Car	3,000 00	3,000 00	2,189 96
E	Printing and Stationery	11,000 00	11,000 00	9,099 57
F	Telephones and Telegrams	600 00	600 00	426 73
G	Transportation and Travelling Expenses	16,000 00	16,000 00	12,022 39
H	Contingencies	1,000 00	1,000 00	435 32
		$ 280,060 00	$ 280,060 00	$ 263,191 32

COMMENTS

A G As of March 31, 1943, there were 83 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Baillargeon, P. F.	$4,500 00	
Beggs, D. A.	2,400 00	
Belanger, A. A.	4,260 00	$ 384 57
Blakeney, F.	3,120 00	770 84
Boileau, O. H.	2,520 00	
Bonner, E. J.	3,000 00	
Bourgault, J. L.	3,120 00	589 35
Bowman, A.	2,520 00	
Brethour, L. L.	3,000 00	
Burpee, F. F.	3,240 00	1,286 15
Campbell, W. E.	8,500 00	
Chambers, D. H.	2,520 00	
Couper, J. G.	3,120 00	671 96
Coyne, H. E. B.	6,000 00	
Drum, A. B.	2,520 00	
Evans, G. D.	2,520 00	
Fligg, C. L. (Jan. 26)	2,400 00	
Follis, W. R.	3,120 00	490 58
Hall, E. K. (on leave without pay from Aug. 7)	4,680 00	
Harvey, F. R.	5,100 00	
Hudson, A. E. (Aug. 15)	3,120 00	
Johnson, H. C.	3,480 00	
Kilburn, D. G.	6,000 00	
Kirk, A. S.	5,100 00	
Kydd, G.	3,960 00	
Lafontaine, J. A.	3,120 00	853 28
Lalonde, F.	2,520 00	
Larocque, A.	2,400 00	
Larose, R.	2,400 00	
Lesage, A.	3,120 00	913 25
Lessard, J. C.	5,100 00	
Lyon, N. B.	4,200 00	
Martin, J. E.	2,400 00	
McLean, S. J.	6,000 00	
McManus, C. E.	2,520 00	
Moore, C. H.	3,000 00	747 52
Mowat, D.	3,120 00	796 61
Nadeau, L. A.	2,520 00	
Noell, D. M.	4,260 00	783 15
Parks, J. H.	3,960 00	517 62
Reid, J. W.	3,120 00	745 30
Stibbard, C. C.	6,000 00	
Timmins, J.	3,720 00	
Towns, S.	3,120 00	960 68
Turcotte, E. (Nov. 1)	2,400 00	
Usher, J. R.	3,000 00	
Wadsworth, E. W.	2,400 00	

C B. Butcher, Toronto was paid $6,576.58 for official reporting.

E An amount of $1,400 was paid to the Canada Law Book Co., Ltd., Toronto, for the reporting of the principal decisions of the Board in "Canadian Railway and Transport Cases", Volumes 53 and 54. Payments amounting to $7,699.57 were made to the King's Printer for printing and stationery.

Travelling expenses of the Commissioners are included partly in expenditure of "Official Car" and partly in travelling expenses of F. F. Burpee, the Board's Secretary.

AIR SERVICE

Vote 363 Air Service Administration 10,764 00

Expenditures 10,385 97

Lapsed .....$ 378 03

		Estimates details	Allotments authorized	Expenditures
A	Salaries	9,285 00	9,245 00	9,187 22
B	Cost of Living Bonus.....	229 00	269 00	265 72
C	Sundries	1,250 00	1,250 00	933 03
		$ 10,764 00	$ 10,764 00	$ 10,385 97

COMMENTS

A As of March 31, 1943, there were 3 employees paid from this vote. The following was receiving an annual salary of $2,400 or over on that date: J. A. Wilson, $6,600.

C Travelling expenses in excess of $300 were: J. A. Wilson, $329.11.

Civil Aviation Division

Vote 364 Control of Civil Aviation, including the administration of the Aeronautics Act and Regulations issued thereunder..... 244,700 00

Expenditures 217,084 19

Lapsed .....$ 27,615 81

		Estimates details	Allotments authorized	Expenditures
A	Salaries	121,125 00	119,325 00	116,213 36
B	Cost of Living Bonus.....	4,375 00	6,175 00	6,100 36
C	Materials, Supplies and Equipment.....	50,000 00	50,000 00	32,487 53
D	Printing and Stationery.....	5,000 00	5,000 00	4,139 41
E	Travelling Expenses	20,000 00	20,000 00	18,989 52
F	Telephones and Telegrams.....	4,000 00	4,000 00	2,667 06
G	Legal Expenses	200 00	200 00	12 00
H	Overhaul, Operation and Maintenance of aircraft and mechanical transport.....	30,000 00	30,000 00	27,184 83
I	Sundries	10,000 00	10,000 00	9,290 12
		$ 244,700 00	$ 244,700 00	$ 217,084 19

COMMENTS

A As of March 31, 1943, there were 56 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets): G. S. Abbott, $3,900 (Oct. 10); H. S. Alguire, $2,580; J. L. Blondeau, $3,300; F. W. Bone, $2,700; G. C. Bulger, $2,700; F. W. Chandler, $2,580; J. J. Currie, $2,580; R. C. Guest, $3,900 (military leave, Aug. 1); D. T. Jackson, $2,580; D. G. Joy, $3,900; A. D. McLean, $5,520; D. D. Murphy, $3,300; K. F. Saunders, $3,060; T. M. Shields,

$3,900; J. L. Smith, $4,440; T. G. M. Stephens, $3,900; C. T. Travers, $3,840; T. Vergette, $3,000; G. E. Wallingford, $3,480; K. E. Whyte, $3,300.

C H I Payments over $5,000 were: Coates Ltd., Eburne, B.C., $8,283; Imperial Oil Ltd., $7,849.32; Trans-Canada Air Lines, $9,911.98.

E Travelling expenses in excess of $300 were: F. W. Bone, $576.38; R. S. Brownlee, $651.61; G. C. Bulger, $851.04; F. W. Chandler, $530.19; J. J. Currie, $993.99; R. Desloges, $879.25; R. C. Guest, $663.25; D. T. Jackson, $1,351.31; D. G. Joy, $1,959.80; A. D. McLean, $353.53; D. D. Murphy, $1,464.31; K. F. Saunders, $411.48; T. G. M. Stephens, $821.40; N. C. Terry, $766.58; T. Vergette, $824; K. E. Whyte, $513.41.

Vote 365 Airways and Airports—Construction and Improvements, including lighting and radio facilities—Capital 1,568,480 00

Vote 496 (Supplementary Estimates) 250,000 00

1,818,480 00

Expenditures 1,425,077 81

Lapsed ..... $ 393,402 19

	Estimates details	Allotments authorized	Expenditures
A Salaries	55,030 00	52,030 00	32,020 08
B Cost of Living Bonus.....	15,300 00	3,300 00	2,310 25
C Other Expenditures		15,800 00	2,029 85
D Lighting and Field Services—			
Construction and improvements.....	1,446,900 00	1,443,100 00	1,263,188 46
Contributions to Unemployment Insurance Fund	1,250 00	4,250 00	2,057 83
E Radio Aviation Service—			
Construction and Improvements.....	300,000 00	300,000 00	123,471 34
	$1,818,480 00	$1,818,480 00	$1,425,077 81

COMMENTS

A As of March 31, 1943, there were 17 employees paid from this vote, none of whom received an annual salary of $2,400 or over.

D E Payments for development of airways and airports amounting to $5,000 or over were: J. E. Brazeau Ltd., Montreal, $56,913.98; Canada Wire & Cable Co., Ltd., Toronto, $5,401.96; Canadian Bridge Co., Ltd., Walkerville, $9,147.40; Canadian Comstock Co., Ltd., Montreal, $7,251.33; Canadian General Electric Co., Ltd., $10,694.37; Canadian Marconi Co., Ltd., $21,312.77; F. E. Cummings, Ottawa, $17,693.65; Dibblee Construction Co., Ltd., $335,067.40; Elie De Bellefeuille, Dorval, $10,000; Dufferin Paving and Crushed Stone Ltd., Toronto, $126,019.11; Elm Ridge Country Club, Inc., Dorval, $8,000; General Supplies Ltd., Calgary, $13,792.04; Godson Contracting Co., Ltd., Toronto, $43,284.55; Imperial Oil Ltd., $34,108.13; C. Jobin Ltd., Quebec, $5,412.24; Laganeff & Co., Trail, $6,369.24; Rayner Construction Co., Ltd., Leaside, $106,506.25; Domira Riendeau, Montreal, $13,419.99; Sisters of the Holy Names of Jesus and Mary, Dorval, $88,136.74; Sterling Construction Co., Ltd., Windsor, $105,973.33; Tomlinson Construction Co., Ltd., Toronto, $31,983.04; Trans-Canada Air Lines, $23,425.53.

The following is a comparative statement of expenditures by Airport Districts:

	1942–43		1941–42	
Administration		38,418 01		42,856 25
Lighting and Field Services—				
Moncton District	127,370 32		149,350 24	
Montreal District	479,420 90		417,024 70	
Kingston	22,357 77		45,858 15	
Hamilton	247,948 98		145,189 29	
North Bay	162,291 65		72,228 47	
Nakina (Port Arthur) District	27,445 80		28,251 51	
Winnipeg District	66,085 07		21,000 56	
Lethbridge District	31,618 74		16,653 09	
Vancouver	98,649 23		36,674 06	
		1,263,188 46		932,230 07
Radio Aviation Services		123,471 34		273,068 39
		$1,425,077 81		$1,248,154 71

Vote 366 Airways and Airports—Operation and Maintenance including lighting, radio and meterological services 1,871,530 00

Expenditures 1,626,985 27

Lapsed ..... $ 244,544 73

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	848,375 00	836,375 00	749,372 26
B	Allowances	10,620 00	10,620 00	9,330 39
C	Cost of Living Bonus	59,355 00	92,355 00	91,979 10
D	Contributions to Unemployment Insurance Fund	3,000 00	4,500 00	4,407 23
E	Printing and Stationery	27,050 00	27,050 00	20,890 90
F	Travelling Expenses	57,825 00	59,025 00	58,830 95
G	Telegrams, Telephones and Remote Control	24,500 00	27,000 00	26,816 24
H	Teletype Service	161,800 00	161,800 00	161,246 48
I	Operation and maintenance of aerodromes, buildings and equipment	340,420 00	310,020 00	216,998 04
J	Materials, Supplies and Equipment	247,925 00	247,925 00	196,526 64
K	Light, Power and Water	66,870 00	66,870 00	64,234 68
L	Freight, Express and Cartage	11,970 00	16,170 00	16,035 07
M	Sundries	11,820 00	11,820 00	10,317 29
		$1,871,530 00	$1,871,530 00	$1,626,985 27

COMMENTS

A F As of March 31, 1943, there were 493 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over on that date, as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Ainsworth,H.	$3,240 00	$ 500 47
Albulet, J.	2,760 00	986 69
Archibald, D. C.	3,720 00	
Banghart, F. I.	3,180 00	
Bayley, A. K.	3,000 00	
Benum, F. W.	2,400 00	
Bogart, C. C.	2,940 00	550 26
Brooman, J. P.	2,580 00	
Buckworth, W. R.	2,700 00	410 14
Butler, W. R.	3,000 00	1,039 89
Charleson, J. C.	2,940 00	352 03
Clarke, E. G.	2,700 00	328 49
Crocker, A. M.	2,400 00	
Dodds, R.	4,620 00	
Edwards, H. W.	2,400 00	
Fenn, W. E.	2,880 00	420 64
Foley, S.	3,480 00	805 55
Folkins, J. C.	2,700 00	
Graham, S.	3,960 00	
Halbert, H. W.	2,400 00	
Henry, T. J. G.	2,880 00	
Hewson, E. W.	2,820 00	
Hickson, E.	3,300 00	
Hilchie, W. F.	2,700 00	652 19
Hornstein, R. A.	2,820 00	
How, T. G.	2,400 00	
Hughes, F. T.	2,700 00	
Hunter, J. D.	3,300 00	618 40
Irvine, W. H.	3,300 00	
Kennedy, D. B.	2,820 00	
Lawson, W. S.	3,660 00	682 96
Mahaffy, F. J.	2,820 00	
Main, J. R. K.	3,840 00	344 09
McCauley, A. R.	2,940 00	
McGee, G. L.	4,140 00	
McIntyre, D. A.	2,700 00	
Nelson, W. L.	2,580 00	540 72
Nixon, F. G.	3,000 00	
Oretzki, M. J.	2,400 00	
Pencoch, G. L.	2,400 00	
Robertson, D. M.	2,820 00	
Robertson, J. R.	3,840 00	806 29
Tait, G. W. C.	2,400 00	
Thomas, C. W.	2,580 00	864 47
Vanderburg, B.	2,400 00	
Walsh, H. E.	4,020 00	
Whittet, C. A.	2,535 00	

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: G. A. Adamson, $534.50; J. R. Allen, $959.09; J. R. Armstrong, $1,482.26; A. W. Boudreault, $495.25; H. T. Church, $301.74; W. E. Clavet, $530.14; D. C. Day, $312.90; P. M. Eldridge, $1,358.54; A. M. Ford, $769.08; W. P. Funston, $645.89; L. C. Giberson, $949.42; A. Gillespie, $541.34; W. H. Gloster, $558.84; N. Hadley, $1,314.91; A. A. Haines, $739.12; L. W. Hicks, $693.14; W. C. Hopkins, $558.60; L. Knight, $417.42; J. H. McConkey, $386.86; H. Pierson, $1,664.40; V. N. Poland, $319.48; W. Price, $381.13; F. Richard, $468.29; R. S. Shannon, $341; E. F. Smith, $1,252.53; T. G. Stephens, $1,542.87; L. J. Wilson, $1,198.58; W. H. D. Wilson, $847.95; W. E. Wright, $627.79; J. R. Wright, $639.86; S. O. Zimmerman, $2,422.08.

G H Payments of $5,000 or over: Bell Telephone Company, $18,149.12; Canadian National Railways, $72,336.06; Canadian Pacific Railway Co., $70,969.03.

I J L M Payments of $5,000 or over: Austin Western Road Machinery, $7,388.60; British American Oil Co., Ltd., $3,452.58; Canadian Corps of Commissionaires, $8,839.09; Canadian General Electric Co., Ltd., $6,683.51; Imperial Oil Ltd., $23,236.39; Sicard Ltee., Montreal, $21,581.82; Trans-Canada Air Lines, $15,665.40.

K Hydro Electric Power Commission of Ontario, $5,144.91; Montreal Light, Heat and Power Consolidated, $22,779.36; Spruce Falls Power Co., Ltd., $5,690.96.

The following is a comparative statement of expenditures by Airport Districts.

	1942–43		1941–42	
Civil Aviation				
Eastern District	172,683 36		178,865 94	
Southern District	234,458 29		180,824 19	
Central District	84,639 31		90,015 92	
Western District	61,072 91		53,396 85	
		552,853 87		503,102 90
Radio Aviation				
Ottawa Headquarters	34,043 35		30,599 08	
Eastern District	184,415 78		143,001 33	
Central District	168,053 41		139,772 61	
Western District	284,839 55		273,203 51	
		671,352 09		586,576 53
Meteorological		402,779 31		382,205 30
		$1,626,985 27		$1,471,884 73

Vote 367	**Grants for advanced aeronautical instruction, and to Aeroplane Clubs, including grant of $5,000 to Canadian Flying Clubs Association**	**10,500 00**
	Expenditures	**5,700 00**
	Lapsed	**$ 4,800 00**

COMMENTS

Payments were made as follows: Calgary Aero Club Ltd., $100; Canadian Flying Clubs Association, $5,000; Ottawa Flying Clubs Inc., $100; University of Manitoba, $500.

Exchequer Court Award—Exchequer Court Act, c. 34, R.S. (Airways and Airports—Capital)	**$ 55,893 80**

Louis Deslauriers, *et al* were paid $54,236.22 plus costs of action, fixed at $1,657.58, covering expropriation of property for the purposes of Montreal Airport (Dorval, Que.).

Meterological Division

Vote 368	**Meteorological Service, including an allowance of $400 to L. F. Gorman, Observer at Ottawa**	**393,195 00**
	Expenditures	**356,875 79**
	Lapsed	**$ 36,319 21**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	212,954 00	210,954 00	208,115 08
B	Cost of Living Bonus	11,892 00	13,892 00	13,482 46
C	Weather Observer Contracts	14,685 00	14,685 00	12,716 58
D	Telegrams, Telephones and Teletype	87,000 00	85,000 00	75,612 94
E	Printing and Stationery	25,000 00	27,000 00	20,080 82
F	Travelling Expenses	5,000 00	5,000 00	4,281 90
G	Materials and Supplies	12,000 00	14,000 00	9,550 02
H	Upper Air Observations	12,000 00	12,000 00	5,302 10
I	Sundries	12,664 00	10,664 00	7,733 89
		$ 393,195 00	$ 393,195 00	$ 356,875 79

COMMENTS

A As of March 31, 1943, there were 461 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: C. C. Boughner, $2,880; E. B. Chilcott, $2,880; A. F. Chisholm, $3,240; A. J. Connor, $4,020; K. B. Fox, $2,880; G. C. Gill, $2,400; R. C. Jacobsen, $2,940; A. E. Manning, $2,400; W. E. K. Middleton, $3,240; F. G. Millar, $2,880; C. M. Mushkat, $2,400; J. R. H. Noble, $2,820; F. A. O'Donnell, $4,020; J. Patterson, $5,520; A. Thomson, $4,320; W. A. Thorn, $3,180; H. P. Troop, $2,880; W. E. Turnbull, $2,820.

D Payments in excess of $5,000 were: Canadian National Railways, $45,242.78; Canadian Pacific Railway Co., $17,674.97.

F Travelling expenses in excess of $300 were: D. C. Archibald, $670.49; A. J. Connor, $744.40; J. Patterson, $874.35.

Vote 369 Grant to Kingston Observatory	**500 00**
Expenditures	**$ 500 00**

COMMENTS

This amount was paid as an annual grant to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 370 Administration of the Radio-Telegraph Act and Regulations	**132,500 00**
Expenditures	**130,635 98**
Lapsed	**$ 1,864 02**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	99,670 00	99,670 00	99,627 57
B	Cost of Living Bonus	3,630 00	5,275 00	5,243 94
C	Travelling Expenses	12,000 00	8,500 00	8,022 11
D	Printing and Stationery	11,000 00	7,011 08	6,820 96
E	Materials and Supplies	2,700 00	2,000 00	1,668 93
F	Telephones and Telegrams	1,000 00	1,200 00	882 67
G	Sundries	2,500 00	8,843 92	8,369 80
		$ 132,500 00	$ 132,500 00	$ 130,635 98

COMMENTS

A As of March 31, 1943, there were 51 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: C. J. Acton, $2,880; J. W. L. Bain, $4,020; E. G. Bennett, $3,600; G. C. W. Browne, $3,880; W. A. Caton, $3,240; W. E. Connelly, $3,000; A. N. Fraser, $4,020; J. A. Holmes, $3,960; G. C. Pinhey, $2,400; H. C. Risteen, $2,700; W. A. Rush, $5,220; W. B. Smith, $2,460; P. G. Valois, $3,480.

C Travelling expenses in excess of $300 were: A. E. Axcell, $637.58; H. E. Fisher, $333.30; B. Irvine, $317.93; J. L. Messier, $438.33.

G Payment of $6,488.92 was made to Inter-American Radio Office, Havana, Cuba, being Canada's contribution to the expenses of the office.

Vote 371 Radio Direction Finding Stations, radio beacons and radio-telegraph stations, operation and maintenance	**664,370 00**
Expenditures	**$ 664,370 00**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	321,780 00	301,157 04	301,157 04
B	Overtime	8,000 00	2,725 43	2,725 43
C	Allowances	17,591 00	18,035 61	18,035 61
D	Cost of Living Bonus	27,976 00	23,088 27	23,088 27
E	Contributions to Unemployment Insurance Fund	1,000 00	535 69	535 69
F	Materials and Supplies	70,223 00	79,442 67	79,442 67
G	Printing and Stationery	6,000 00	3,406 14	3,406 14
H	Travelling Expenses	14,000 00	14,618 56	14,618 56
I	Telephones and Telegrams	5,500 00	5,615 21	5,615 21
J	Repairs to Buildings and Equipment	30,000 00	19,268 35	19,268 35
K	Freight, Express and Cartage	5,500 00	4,889 87	4,889 87
L	Contracts	148,800 00	183,693 30	183,693 30
M	Sundries	8,000 00	7,893 86	7,893 86
		$ 664,370 00	$ 664,370 00	$ 664,370 00

COMMENTS

A B C As of March 31, 1943, there were 172 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: J. H. T. Arial, $2,880; W. J. Bowerman, $3,280; H. H. Brannen, $2,580; J. M. Colton, $3,360; S. J. Ellis, $3,360; G. Gilbert, $2,580; A. L. Gray, $2,580; J. E. Harker, $2,580; G. F. Harris, $2,880; E. D. Hayman, $3,060; W. Howard, $2,940; T. L. Hughes, $2,520; V. B. McOrmond, $2,580; W. J. Moore, $2,580; G. W. Robertson, $2,580; L. W. Stephenson, $2,700; A. Sutherland, $3,840; J. A. Yearwood, $2,580.

F J K Payments over $5,000: Canadian Marconi Co., Ltd., $8,618.78; Hudson's Bay Co., $6,398.24.

H Travelling expenses in excess of $300 were: C. A. Bambrick, $735.70; W. J. Bowerman, $488.17; H. R. Bridger, $406.59; C. R. Lake, $752.58; G. I. McKerman, $314.65; H. H. McLean, $457.08; J. A. McLean, $421.64; B. A. Restall, $337.35; Fred A. Riley, $325; T. G. Slinn, $350.19.

L The Canadian Marconi Company operates certain East Coast and Great Lakes radio stations. Under terms of the agreement, the Department reimburses the Company for direct operating expenses, plus an additional 27½ per cent to cover overhead expenses, plus 10 per cent for profit. The amount of revenue accruing to the Company at such stations, from traffic or any other source, is to be deducted from the amount payable to the Company. The total payments to the Company during the fiscal year amounted to $159,533.20, consisting of $133,310.01 on account of current year's contract and $26,223.19 adjustment due on 1941-42 contract. Below is a statement showing the details of the direct operating costs for 1942-43.

Salaries and Bonus	84,616 85
Living Allowances	20,838 13
Gasoline and Oil	1,498 50
Power and Light	2,488 37
Coal	2,005 40
Telephone	1,028 43
Repairs and Renewals	7,384 68
Miscellaneous	3,378 03
	$ 123,238 39

Vote 372 Suppression of local electrical interferences **153,674 00**
Expenditures **131,774 00**

Lapsed ..... **$ 21,900 00**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	112,110 00	112,110 00	109,407 91
B	Cost of Living Bonus	3,824 00	4,824 00	4,559 13
C	Materials and Supplies	18,740 00	17,740 00	7,325 61
D	Printing and Stationery	3,000 00	3,000 00	1,461 57
E	Travelling Expenses	11,000 00	11,000 00	5,203 45
F	Sundries	5,000 00	5,000 00	3,816 33
		$ 153,674 00	$ 153,674 00	$ 131,774 00

COMMENTS

A As of March 31, 1943, there were 51 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: R. Ainslie, $2,880; A. Aveling, $2,580; R. L. Bunt, $2,580; G. Gray, $2,880; B. Irvine, $2,580; S. C. Jackson, $2,580; A. T. Lawton, $2,880; H. O. Merriman, $4,020; T. J. Nolan, $2,580; W. R. Pottle, $2,880; H. D. Tee, $2,580.

E Travelling expenses in excess of $300 were: V. J. R. Brister, $479.90; S. Ellis, $322.03; H. O. Merriman, $329.94; J. H. Sinclair, $474.82; T. G. Slinn, $321.03; J. C. Stephen, $400.64.

Vote 373 Issue of radio receiving licences—(Transport Department only) **191,471 00**
Expenditures **189,834 68**

Lapsed ..... **$ 1,636 32**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	132,105 00	129,955 00	129,774 26
B	Cost of Living Bonus	13,075 00	17,475 00	17,339 40
C	Unemployment Insurance		750 00	718 14
D	Printing and Stationery	23,383 00	21,483 00	21,391 91
E	Postage	6,800 00	5,200 00	4,639 93
F	Rental of equipment and servicing	10,568 00	10,718 00	10,700 00
G	Sundries	5,540 00	5,890 00	5,271 04
		$ 191,471 00	$ 191,471 00	$ 189,834 68

COMMENTS

The expenditure charged to this vote is part of the collection costs of Radio Licence Fees and is applied as such against the amount available to the Canadian Broadcasting Corporation. See item F in the revenue section hereof.

A As of March 31, 1943, there were 122 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date: B. A. Biron, $3,720; C. F. Donaldson, $2,400; W. A. Garland, $3,000; V. W. Irish, $3,000.

F Payments amounting to $10,625 were made to Remington Rand Ltd., for rental of machines.

CANALS SERVICE

Vote 374 Canals Service Administration **38,373 00**

Expenditures **33,561 20**

Lapsed ..... **$ 4,811 80**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	34,225 00	34,225 00	30,804 96
B	Cost of Living Bonus	548 00	548 00	508 83
C	Printing and Stationery	1,000 00	1,000 00	370 55
D	Travelling Expenses	1,000 00	1,000 00	890 03
E	Telegrams and Telephones	1,200 00	1,200 00	887 82
F	Sundries	400 00	400 00	99 01
		$ 38,373 00	$ 38,373 00	$ 33,561 20

COMMENTS

A As of March 31, 1943, there were 9 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: C. V. Cameron, $2,460; E. B. Jost, $7,420; V. L. Lawson, $3,000; W. S. McDonald, $3,420; K. F. Mickleborough, $4,920; J. H. Ramsay, $4,920.

D Travelling expenses in excess of $300 were: E. B. Jost, $517.18.

Vote 375 Canals—Operation and Maintenance **2,399,081 00**

Expenditures **2,293,333 88**

Lapsed ..... **$ 105,747 12**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	1,788,847 61	1,761,662 61	1,718,653 17
B	Cost of Living Bonus	183,930 96	225,930 96	225,509 33
C	Allowances	5,325 00	9,975 00	9,718 86
D	Printing and Stationery	7,493 00	7,493 00	4,842 34
E	Travelling Expenses	19,760 00	19,760 00	14,804 13
F	Materials and Supplies	266,488 00	251,238 00	206,263 37
G	Contracts and Agreements	70,200 00	70,200 00	67,390 67
H	Sundries	53,594 73	47,879 73	41,297 62
I	Contributions to Unemployment Insurance Fund	3,441 70	4,941 70	4,854 39
		$2,399,081 00	$2,399,081 00	$2,293,333 88

COMMENTS

A E As of March 31, 1943, there were 619 employees paid from this vote. The following table shows those who were receiving annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Atkinson, M. B.	$4,500 00	
Barbeau, R. J.	3,000 00	
Barcelo, J.	4,620 00	
Beaulac, L.	2,520 00	
Betournay, N. J.	3,300 00	
Brennan, J. A.	2,520 00	
Burnside, R. J.	2,700 00	
Butler, A. W. L.	3,420 00	
Cooper, F. P.	2,460 00	
Currie, V. R.	2,700 00	
Desforges, P. A.	2,400 00	
Dorais, R.	2,460 00	
Elliott, A. M.	2,400 00	
Geale, C. N.	3,060 00	
Hara, L. D.	4,620 00	
Killaly, A. L.	4,620 00	
Little, E. C.	3,780 00	$355 49
MacLeod, J. S. (Feb. 20)	3,240 00	
McAndrew, J. B.	3,420 00	
McCourt, L.	2,700 00	
McCready, D. J.	2,400 00	
McInnes, H. L.	4,140 00	411 19
Moyer, J. C.	3,420 00	303 74
Parker, A. H.	3,300 00	577 07
Renaud, D.	2,700 00	
Ryan, T. J. L.	3,180 00	
Saint-Laurent, J. B. O.	3,300 00	449 57
Shurly, E. C.	3,420 00	
Thauvette, J. L.	2,640 00	
Tillson, G. D.	2,700 00	
West, C. W.	5,220 00	535 43
Whittier, A. R.	3,960 00	725 79
Wiggins, J.	2,400 00	412 88
Wilcox, A. N.	2,700 00	369 14

The following employees, whose salary rates were under $2,400 on that date, received travelling expenses in excess of $300: Victor Dupuis, $454.75; Joseph Morin, $411.02; D. E. O'Brien, $504.24.

F G H Payments of $5,000 or over were: Bell Telephone Co., $5,499.20; Canadian National Railways, $20,551.68; St. Lawrence Co., Ltd., $28,651.15; Sincennes-McNaughton Line Ltd., $8,500.

A summary of the expenditures of this vote by canals follows Vote 376, Canals Improvements.

Vote 376	**Canals Improvements (Revote $51,400)**	**200,000 00**
Vote 497	**(Supplementary Estimates)**	**40,000 00**
		260,000 00
	Expenditures	**68,732 66**
	Lapsed	**$ 191,267 34**

		Estimates details	Allotments authorized	Expenditures
A	Temporary Assistance and Wages	54,525 00	54,525 00	24,931 06
B	Cost of Living Bonus	7,510 00	7,510 00	4,086 79
C	Travelling Expenses	2,225 00	2,225 00	301 84
D	Contributions	12,500 00	12,500 00	
E	Materials, Supplies and Equipment	67,306 00	67,306 00	34,069 83
F	Contracts and Agreements	83,965 00	83,965 00	3,830 20
G	Land Acquisitions	4,000 00	4,000 00	
H	Sundries	6,326 50	6,326 50	1,437 03
I	Contributions to Unemployment Insurance Fund	642 50	642 50	75 91
J	Professional Fees	1,000 00	1,000 00	
K	Compensation for Damages	20,000 00	20,000 00	
		$ 260,000 00	$ 260,000 00	$ 68,732 66

COMMENTS

These votes were provided for replacement of structures and equipment which have become unstable, obsolete or beyond repair, the enlargement or re-alignment of navigation channels, substitution of more permanent construction on works where maintenance involves abnormal costs and general improvements for the proper protection of canal property.

After approval of the main Estimates, a supplementary vote was obtained for additional projects; later, certain projects provided for in the main Estimates were not undertaken which caused the lapse of funds shown above.

E The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by canals, chargeable to Canals—Operation and Maintenance Appropriations and Canals Improvements Appropriations.

	1942–43			1941–42		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal	7,997 63	4,623 32		7,251 20	4,753 00	
Ontario St. Lawrence Headquarters	36,731 93	11,796 39		35,638 10	10,120 16	
Cornwall Canal	110,333 52	77,822 61		102,096 22	71,412 51	12,596 79
Williamsburg Canal	76,915 60	25,756 65		65,909 97	22,029 85	1,000 00
St. Peter's Canal	8,726 84	4,028 70		7,848 95	3,254 45	
Quebec Canals, Headquarters	36,661 52			35,290 26		
Carillon and Grenville Canal	32,461 36	51,060 75	3,796 70	30,429 27	38,875 58	11,866 00
Chambly Canal	48,182 44	30,871 70	2,070 10	42,019 13	29,031 26	1,725 13
Quebec Dredging Fleet	30,262 25	11,079 47	6,295 75	29,041 75	11,785 18	
Hungry Bay Dyke		2,641 06			2,306 44	
Lachine Canal	231,844 14	111,779 63	963 25	201,466 91	125,530 33	9,900 00
Ste. Anne's Lock	7,302 23	4,905 25		6,628 97	4,143 14	
St. Ours' Lock	5,919 47	4,222 46	2,500 00	5,599 55	3,489 47	
Soulanges Canal	85,161 88	72,970 21		74,473 41	72,142 17	
Rideau Canal	104,372 83	73,235 89	6,550 00	101,643 49	65,656 74	4,641 00
Sault Ste. Marie Canal	43,448 46	19,382 49	22,668 87	40,825 87	13,257 41	
Trent Canal	169,014 39	39,314 24	18,749 28	161,621 77	55,063 62	39,756 28
Welland Canal	513,416 75	199,089 82	5,138 71	493,730 35	204,979 60	36,151 42
	$1,548,753 24	$ 744,580 64	$ 68,732 66	$1,441,515 17	$ 737,830 91	$ 117,636 62

Expenditures for 1942-43 charged as follows: Vote 375 ..... $2,293,333 88
Votes 376 and 497 ..... 68,732 66

Vote 377 Expenses in connection with St. Lawrence Ship Canal Surveys and Investigations **15,000 00**

Expenditures **1,822 56**

Lapsed ..... **$ 13,177 44**

	Estimates details	Allotments authorized	Expenditures
A Temporary Assistance	6,000 00	6,000 00	765 00
B Travelling Expenses	5,000 00	5,000 00	863 19
C Printing and Stationery	2,000 00	2,000 00	
D Materials and Supplies	500 00	500 00	
E Sundries	1,500 00	1,500 00	194 37
	$ 15,000 00	$ 15,000 00	$ 1,822 56

COMMENTS

A One employee was receiving an annual salary of $2,400 or over at date of separation: L. R. Stratton, $3,060 (July 1).

B Travelling expenses in excess of $300 were: T. R. Moore, $330.30.

Vote 378 Flow measurements and other expenses connected with the Department's supervision and control over the hydro-electric power development of the Beauharnois Light, Heat and Power Company Limited **3,000 00**

Expenditures **433 53**

Lapsed ..... **$ 2,566 47**

	Estimates details	Allotments authorized	Expenditures
A Temporary Assistance	500 00	500 00	
B Travelling Expenses	1,500 00	1,500 00	315 76
C Materials, Supplies and Equipment	500 00	500 00	75 88
D Sundries	500 00	500 00	41 89
	$ 3,000 00	$ 3,000 00	$ 433 53

MARINE SERVICE

Vote 379 Marine Service Administration **16,879 00**

Expenditures **14,958 09**

Lapsed ..... **$ 1,920 91**

	Estimates details	Allotments authorized	Expenditures
A Salaries	15,150 00	15,150 00	13,800 00
B Cost of Living Bonus	429 00	429 00	362 64
C Printing and Stationery	500 00	500 00	113 40
D Sundries	800 00	800 00	682 05
	$ 16,879 00	$ 16,879 00	$ 14,958 09

COMMENTS

A As of March 31, 1943, there were 4 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: N. H. M. Frerichs, $3,000; J. G. MacPhail, $7,500.

Vote 380 Administration of Floating Equipment **22,290 00**

Expenditures **21,527 74**

Lapsed ..... **$ 762 26**

	Estimates details	Allotments authorized	Expenditures
A Salaries	15,615 00	14,390 00	14,318 27
B Cost of Living Bonus	375 00	500 00	490 82
C Telephones and Telegrams	1,800 00	3,100 00	2,995 16
D Travelling Expenses	3,000 00	3,600 00	3,171 34
E Sundries	1,500 00	700 00	552 15
	$ 22,290 00	$ 22,290 00	$ 21,527 74

COMMENTS

A As of March 31, 1943, there were 7 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: F. Barrett, $3,000; A. Taylor, $3,120; A. Watson, $3,360.

D Travelling expenses in excess of $300 were: T. Duguid, $865.36; D. P. McKeown, $467.71; W. M. Morrison, $323.52; A. Watson, $1,728.87.

Vote 381 Nautical Service Administration **30,823 00**

Expenditures **29,346 60**

Lapsed ..... **$ 1,476 40**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	28,080 00	27,980 00	26,539 17
B	Cost of Living Bonus	1,243 00	1,343 00	1,338 12
C	Printing and Stationery	800 00	800 00	788 78
D	Sundries	700 00	700 00	680 53
		$ 30,823 00	$ 30,823 00	$ 29,346 60

COMMENTS

A As of March 31, 1943, there were 13 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: M. E. Blyth, $3,000; J. W. Kerr, $5,220; M. J. L. Talbot, $3,300.

Vote 382 Marine Service Steamers including Icebreakers—Maintenance, Operation and Repairs 1,307,500 00

Expenditures 1,269,067 53

Lapsed ..... $ 38,432 47

		Estimates details	Allotments authorized	Expenditures
A	Salaries	505,150 00	495,550 00	478,671 34
B	Board	128,300 00	128,300 00	128,230 68
C	Cost of Living Bonus	60,500 00	68,800 00	68,670 10
D	Fuel	292,200 00	331,200 00	330,926 45
E	Materials and Supplies	88,000 00	88,000 00	86,027 11
F	Repairs	207,350 00	169,300 00	152,016 26
G	Printing and Stationery	800 00	800 00	513 71
H	Travelling Expenses	1,900 00	2,250 00	2,200 09
I	Sundries	23,300 00	23,300 00	21,811 79
		$1,307,500 00	$1,307,500 00	$1,269,067 53

COMMENTS

A As of March 31, 1943, there were 492 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: H. R. Bilton, $2,520; C. A. Caron, $2,400; W. A. Poole, $2,400.

D Payments of $5,000 or over were: Imperial Oil Limited, $80,965.34; Lucien Lachapelle, Sorel, $14,769.63; McColl Frontenac Oil Co., Ltd., $9,893.85.

E F I Payments of $5,000 or over were: Burns & Co., Ltd., Prince Rupert, $6,005.16; Canadian National Railways, $11,961.47; Canadian Vickers Ltd., Montreal, $28,217.60; Foundation Maritime Ltd., Halifax, $5,024.46; Halifax Shipyards Ltd., $65,948.61; Packers Steamship Co., Ltd., Vancouver, $5,600; Pacific Meat Co., Ltd., Vancouver, $6,088.16; St. John Dry Dock & Shipbuilding, $8,037.35; St. John Iron Works Ltd., $6,719.10.

The following is a comparative statement of expenditures by Steamers:

	1942–43	1941–42
P.E.I. District:		
Brant	33,623 91	37,970 72
Nova Scotia District:		
Launch *Halifax*	2,100 10	1,859 96
Lady Laurier	97,011 49	106,632 33
Montcalm	494 39	60,832 34
Ocean Eagle	34,599 89	41,228 21
Saurel	149,669 80	
Laurentian	40 00	9,740 22
Franklin	17,478 41	
New Brunswick District:		
Dollard	95,718 86	93,612 52
Laurentian	44,744 14	21,921 54
Montreal District:		
Argenteuil	26,215 58	27,121 16
Safeguarder	69,437 68	67,749 39
Seasonal Vessels	12,717 20	11,535 31
Francois "C"	21,097 96	14,310 92
Quebec District:		
Bernier	44,088 72	35,958 59
Druid	64,926 86	32,432 11
Lanoraie	31,952 64	27,244 03
N. B. McLean	142,082 39	98,632 28
Ernest Lapointe	39,799 39	44,776 99
Saurel	4,040 97	109,948 41
Lady Grey	57,562 17	
Coal Barge No. 6		25 00
Prescott District:		
Grenville	38,360 31	33,123 40
Parry Sound:		
St. Heliers	55,054 76	49,281 50
Victoria District:		
Berens	18,690 48	18,168 44
Estevan	86,818 64	78,421 67
Prince Rupert District:		
Alberni	62,561 81	58,756 86
Birnie	15,832 92	14,753 41
General Account	2,346 06	3,238 23
	$1,269,067 53	$1,099,275 54

Vote 383 Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to lightkeepers.... 1,902,485 00

Expenditures 1,897,835 91

Lapsed .....$ 4,649 09

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	1,194,265 00	1,133,165 00	1,132,452 49
B	Cost of Living Bonus	109,250 00	161,250 00	160,757 40
C	Allowances (Board on Lightships)	9,500 00	8,700 00	8,636 75
D	Printing and Stationery	5,500 00	3,700 00	3,649 77
E	Travelling Expenses	12,300 00	15,500 00	15,356 88
F	Materials and Supplies	295,000 00	292,500 00	292,422 30
G	Repairs to Lightships	20,000 00	33,700 00	33,651 77
H	Improvements, Replacements and Repairs	130,000 00	135,100 00	134,293 04
I	Contracts (Buoy Maintenance)	51,000 00	50,400 00	49,902 95
J	Sundries	72,670 00	65,470 00	64,697 93
K	Contributions to Unemployment Insurance Fund	3,000 00	3,000 00	2,014 63
		$1,902,485 00	$1,902,485 00	$1,897,835 91

COMMENTS

A E As of March 31, 1943, there were 1,240 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Anderson,H. V.	$5,220 00	$1,938 10
Arthurs, J. N.	3,360 00	1,470 83
Ascah, H. L.	2,640 00	
Benson, H. M.	2,640 00	
Campbell, A. W.	2,640 00	
Covey, W.	2,640 00	
Elliott, W. F. (On leave without pay Oct. 19)	2,460 00	
Fairweather, W.	3,000 00	
Fontaine, E.	2,640 00	
Harris, L. A.	2,460 00	
Hunting, J. A.	3,060 00	
Hurley, A. W.	2,640 00	
Jones, E. L.	3,360 00	
Laing, A. K.	3,060 00	
Lally, R. M.	3,060 00	
Lauder, H. R.	2,640 00	
Lohnes, T.	2,640 00	
MacLaren, G. L. (May 21)	2,700 00	
MacLennan, P. M.	2,640 00	
MacNutt, E. K.	3,360 00	
Martell, J. J.	2,640 00	
McLean, J. J.	3,360 00	362 70
McNabb, T. A.	3,060 00	
Mitchell, C. O.	2,640 00	
Moffet, F. V.	3,360 00	
Moore, W. A.	2,940 00	
Murdock, T. F.	2,760 00	
Osborne, F. W.	2,640 00	
Ouellette, J.	2,940 00	
Patry, A.	2,640 00	
Poland, H. E.	2,400 00	328 34
Richard, J. M.	2,580 00	
Robertson, G. M.	2,880 00	
Robson, S. A.	3,180 00	
Snyder, W. H.	2,640 00	
Stephenson, T. T.	2,640 00	
Surtees,W. C.	3,360 00	
Thibault, E.	2,535 00	
Thomas, C. G.	2,550 00	
Thomas, M.	3,060 00	
Weir, J. D.	3,360 00	1,302 12
Wilson, D. M.	2,640 00	
Wilson, N.	3,900 00	381 26
Wyatt, T. G.	2,640 00	

The following employees, whose salary rates were under $2,400 on that date or whose salaries were paid from other votes, received travelling expenses in excess of $300: A. W. Hilton, $348.81; Geo. W. Johnston, $531.23; H. B. Kendrick, $682.95; W. J. Manning, $351.80; T. H. Phillips, $347.07; A. C. Short, $313.69; W. L. Stamford, $504.79.

D F The greater part of printing and stationery and materials and supplies was purchased through the Department of Transport Stores Account.

G H I J Payments in excess of $5,000 were as follows: Canadian National Railways, $33,316.47; Collingwood Shipyards, Ltd., $8,128.50; Creaghan & Archibald, Montreal, $27,244; Halifax Shipyards, Ltd., $11,565.03; Marine Industries Ltd., Sorel, Que., $5,587.91; Earl J. McQueen, Amherstburg, Ont., $8,301.50; St. John Iron Works, Ltd., $8,230.10.

The following is a comparative statement of expenditures by Agencies:

Administration—	1942–43	1941–42
Departmental Headquarters	$ 52,850 40	$ 56,932 26

	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies—				
Prince Edward Island	174,903 73	12,441 52	163,455 53	12,961 63
Nova Scotia	308,614 48	11,531 42	291,620 36	47,069 83
New Brunswick	202,756 19	6,018 02	189,597 51	4,384 99
Quebec	322,984 94	34,904 31	303,560 44	7,050 24
Montreal	208,792 54	42,000 00	200,634 51	19,999 29
Prescott	127,317 21	7,680 97	138,711 74	7,142 22
Parry Sound	164,904 55	6,014 50	147,080 75	5,114 83
Kenora Sub	6,906 88		6,958 77	
Selkirk	9,737 40		8,957 19	
Victoria	127,506 90	13,158 91	120,084 91	15,217 33
Prince Rupert	51,133 68	543 39	48,193 72	1,936 34
Northwest Territories	5,133 97		5,643 90	
	$1,710,692 47	$ 134,293 04	$1,624,499 33	$ 120,876 70

SUMMARY

Administration	52,850 40	56,932 26
Operation and Maintenance	1,710,692 47	1,624,499 33
Improvements, Replacements and Repairs	134,293 04	120,876 70
	$ 1,897,835 91	$ 1,802,308 29

Vote 384 Agencies—salaries and office expenses **269,515 00**

Expenditures **258,682 11**

Lapsed ..... **$ 10,832 89**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	226,160 00	221,561 00	217,373 31
B	Cost of Living Bonus	13,858 00	19,158 00	19,067 84
C	Printing and Stationery	6,350 00	6,350 00	4,231 86
D	Travelling Expenses	1,897 00	1,897 00	736 87
E	Telegrams and Telephones	11,500 00	11,500 00	8,227 37
F	Sundries	9,750 00	9,049 00	9,044 86
		$ 269,515 00	$ 269,515 00	$ 258,682 11

COMMENTS

A As of March 31, 1943, there were 130 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets).

	Salary rate
Blouin, J. M.	$2,700 00
Brais, M.	3,720 00
Charbonneau, F. X. H.	2,700 00
Clawson, E. E.	3,720 00
Davis, S. H.	3,000 00
Hall, G. B.	2,400 00
Hartnell, G. E.	2,700 00
Hosterman, C. H.	3,900 00
Kaine, B. J.	4,320 00
Lamb, J. M.	2,995 00
Lamoureux, M. (O.A.S. June 25)	2,940 00
Leger, J. A.	3,360 00
Maguire, F. J.	2,700 00
Manning, W. J.	2,955 00
Morin, C. J.	2,700 00
Morrisey, H. F. (June 25)	3,720 00
Peterson, W. R.	2,400 00
Robidoux, L.	2,400 00
Robitaille, J. H. J.	2,700 00
Stamford, W. L.	3,360 00
Theakston, J. C.	2,700 00
Thompson, A. T.	3,360 00
Wiallard, R. A.	3,720 00
Wilby, A. W. (April 2)	3,720 00

The following is a comparative statement of expenditures by Agencies:

	1942–43	1941–42
Administration	1,854 85	1,777 04
Prince Edward Island Agency	21,761 04	20,706 88
Nova Scotia Agency	37,401 15	35,425 18
New Brunswick Agency	31,643 60	33,036 44
Quebec Agency	61,286 49	59,863 11
Montreal Agency	24,967 01	24,382 14
Prescott Agency	21,753 76	21,638 82
Parry Sound Agency	21,821 06	22,617 10
Victoria Agency	21,799 40	21,682 30
Prince Rupert Agency	14,393 75	12,952 90
	$ 258,682 11	$ 254,081 91

Vote 385 Maintenance and repairs to wharves **5,000 00**

Expenditures **2,937 19**

Lapsed ..... **$ 2,062 81**

	Estimates details	Allotments authorized	Expenditures
A Materials and Supplies	1,500 00	1,500 00	787 68
B Travelling Expenses	1,500 00	1,500 00	495 86
C Sundries	2,000 00	2,000 00	1,653 65
	$ 5,000 00	$ 5,000 00	$ 2,937 19

COMMENTS

A The greater part of the materials and supplies was purchased through the Department of Transport Stores Account.

The following is a comparative statement of expenditures by Agencies:

	1942–43	1941–42
Headquarters	208 84	89 05
P.E.I. Agency	295 50	216 35
Nova Scotia Agency	125 04	349 50
New Brunswick Agency	101 67	349 23
Quebec Agency	352 65	501 97
Montreal Agency	77 65	77 04
Prescott Agency	165 00	168 51
Parry Sound Agency	172 14	272 10
Victoria Agency	1,251 32	646 29
Prince Rupert Agency	187 38	71 99
	$ 2,937 19	$ 2,742 03

Vote 386 Breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation..... 30,000 00

Expenditures .....$ 30,000 00

COMMENTS

Breaking ice before navigation season opens in the spring and towards the close of navigation in the fall to permit the free movement of shipping. United Towing and Salvage Co., Ltd., Port Arthur, operated under a two year contract effective July 2, 1941 and was paid $30,000.

Vote 387 Canada's share of the cost of the North Atlantic Ice Patrol.. 5,000 00

Expenditures ..... nil

Lapsed .....$ 5,000 00

COMMENTS

The international service of ice observation and ice patrol in the North Atlantic, which is under the management of the Government of the United States, was, due to war conditions, discontinued on December 22, 1941.

Vote 388 Administration of Pilotage 140,580 00

Expenditures 125,569 40

Lapsed .....$ 15,010 60

		Estimates details	Allotments authorized	Expenditures
A	Salaries	82,690 00	77,795 00	73,941 62
B	Cost of Living Bonus	6,700 00	8,200 00	8,109 16
C	Allowances for additional duties	1,740 00	1,740 00	1,200 00
D	Board of Ships' Crews	5,600 00	5,900 00	5,857 60
E	Board of Pilots	2,200 00	2,200 00	1,219 00
F	Printing and Stationery	1,500 00	1,500 00	967 68
G	Travelling Expenses	2,000 00	2,200 00	2,193 80
H	Telegrams and Telephones	2,500 00	3,200 00	3,188 55
I	Fuel and Supplies	20,000 00	21,295 00	19,408 92
J	Repairs to Vessels and Buildings	9,000 00	9,000 00	4,779 38
K	Sundries	6,639 00	7,439 00	4,616 05
L	Contributions to Unemployment Insurance Fund	11 00	111 00	87 64
		$ 140,580 00	$ 140,580 00	$ 125,569 40

COMMENTS

This vote was provided for salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

A As of March 31, 1943, there were 59 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: C. Claxton, $3,720; A. Hamel, $2,640; N. Noel, $3,000; J. R. O'Malley, $2,640; C. L. Waterhouse, $3,180.

G Travelling expenses in excess of $300 were: R. A. Wiallard, $306.93.

I J K Payments of $5,000 or over were: Imperial Oil Ltd., $19,028.99; J. A. Leaman & Co., Ltd., Halifax, $12,793.54; E. M. Malone, Halifax, $5,818.50; C. Munroe, Halifax, $5,148.50.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. These charges together with the salaries of pilots are charged originally to this vote and subsequently recovered from the earnings (Pilot's General Accounts) under Trust and Special Accounts further on herein. In 1942-43, the following amounts were paid and recovered: Sydney, $124,948.72; Halifax, $351,299.49; Saint John, $64,763.57.

The following is a comparative statement of net expenditures:

	1942–43	1941–42
Headquarters	6,708 77	5,616 58
Sydney District	7,059 48	5,715 14
Halifax	9,281 10	74,216 15
Saint John	2,716 72	2,490 13
Quebec	15,810 02	16,255 05
Father Point	4,590 80	5,826 56
Abraham Martin	6,951 45	5,868 59
Citadelle	47,692 17	47,094 21
Montreal District	13,529 96	14,206 48
Kingston	1,224 97	935 22
British Columbia	10,003 96	10,145 56
	$ 125,569 40	$ 188,369 67

Vote 389 Life Saving Service, including rewards for saving life	**41,410 00**
Vote 442 (Further Supplementary Estimates)	**250 00**
	41,660 00
Expenditures	**39,969 58**
Lapsed	**$ 1,690 42**

	Estimates details	Allotments authorized	Expenditures
A Salaries	22,885 00	23,285 00	23,141 59
B Cost of Living Bonus	3,850 00	5,350 00	5,214 64
C Board	8,075 00	8,150 00	8,057 72
D Supplies and Repairs	5,250 00	3,725 00	2,752 91
E Sundries	1,600 00	1,150 00	802 72
	$ 41,660 00	$ 41,660 00	$ 39,969 58

COMMENTS

A As of March 31, 1943, there were 31 employees paid from this vote.

B C D E Expenditures in excess of $500 were incurred at the following stations: Bayview, N.B., $9,412.47; Little Wood Island, N.B., $7,518.34; Bamfield, B.C., $10,319.63; Clayoquot, B.C., $9,861.14; West Coast Trail, B.C., $2,271.83.

The following is a comparative statement of expenditures by Agencies:

	1942–43	1941–42
Headquarters	486 40	127 23
Prince Edward Island		13 75
St. John Agency	16,940 84	15,953 59
Victoria Agency	22,542 34	22,467 79
	$ 39,969 58	$ 38,562 36

Vote 390 To provide subsidies for wrecking plants—Quebec and British Columbia	**45,000 00**
Expenditures	**$ 45,000 00**

	Allotments authorized	Expenditures
A Quebec	30,000 00	30,000 00
B British Columbia	15,000 00	15,000 00
	$ 45,000 00	$ 45,000 00

COMMENTS

Subsidies to two private wrecking plants to insure that sufficient efficient plants were maintained to render prompt and effective aid to vessels in distress.

A Quebec Salvage and Wrecking Co., Ltd., Montreal, operated under a contract in force during the season of navigation of the year 1942 and was paid $30,000.

B Pacific Salvage & Wrecking Co., Ltd., Victoria, operated under a ten year contract effective July 2, 1935 and was paid $15,000.

Vote 391	Grants of $200 each to the Royal Arthur Sailors Institutes at Port Arthur, Kingson and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes	600 00
	Expenditures	$ 600 00

Vote 392	Miscellaneous services relating to navigation and shipping, including grants towards schools of navigation at Queen's University, $500, and Vancouver, B.C., $1,500, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada	44,266 00
Vote 498	(Supplementary Estimates)	25,000 00
		69,266 00
	Expenditures	58,369 71
	Lapsed	$ 10,896 29

		Estimates details	Allotments authorized	Expenditures
A	Salaries	19,400 00	19,550 00	19,506 12
B	Cost of Living Bonus	966 00	1,766 00	1,673 13
C	Professional Services	9,000 00	9,000 00	8,020 61
D	Printing and Stationery	4,700 00	4,700 00	2,767 76
E	Travelling Expenses	2,500 00	2,500 00	1,431 60
F	Telephones and Telegrams	200 00	350 00	331 32
G	Materials, Supplies and Equipment	400 00	400 00	25 43
H	Relief of Distressed Seamen	3,500 00	3,500 00	1,699 22
I	Removal of Obstructions	25,000 00	23,500 00	18,932 69
J	Grants to Schools of Navigation	2,000 00	2,000 00	2,000 00
K	Sundries	1,600 00	2,000 00	1,981 83
		$ 69,266 00	$ 69,266 00	$ 58,369 71

COMMENTS

A As of March 31, 1943, there were 14 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: L. H. Lindsay, $2,700; F. S. Slocombe, $2,460.

E Travelling expenses in excess of $300 were: W. M. Morrison, $346.42.

I The following payments were made for equipment rental: Marine Industries Ltd., $4,696; Sincennes McNaughton Co., $7,625.

J Grants were paid as follows: Queen's University, Kingston, $500; Department of Education, British Columbia, $1,500.

The following is a comparative statement of expenditures by activities:

	1942–43	1941–42
Examination of Masters and Mates	18,826 82	18,217 33
Schools of Navigation	6,576 16	6,170 41
Relief of Distressed Seamen	1,699 22	2,865 09
Investigation into Wrecks	9,779 91	9,407 27
Registry of Shipping	2,554 91	2,171 30
Inspection Live Stock Shipments		1,081 38
Removal of Obstructions	18,932 69	68 12
	$ 58,369 71	$ 39,980 90

Vote 393 Steamship inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.. 214,745 00

Expenditures 202,671 81

Lapsed ..... $ 12,073 19

	Estimates details	Allotments authorized	Expenditures
A Salaries	180,408 00	169,308 00	162,816 25
B Cost of Living Bonus	2,937 00	4,037 00	3,965 69
C Printing and Stationery	4,700 00	3,700 00	2,156 42
D Travelling Expenses	22,000 00	29,400 00	25,688 67
E Telephones and Telegrams	3,500 00	7,100 00	7,079 65
F Sundries	1,200 00	1,200 00	965 13
	$ 214,745 00	$ 214,745 00	$ 202,671 81

COMMENTS

A D As of March 31, 1943, there were 61 employees paid from this vote. The following table shows those who were paid annual salaries of $2,400 or over at that date, or at date of separation (shown in brackets), as well as travelling expenses where the amount was in excess of $300.

	Salary rate	Travelling expenses
Allinson, R. J.	$2,820 00	
Beaudoin, J. C.	3,420 00	
Beckett, S.	3,360 00	$ 955 84
Blyth, R. C.	3,840 00	
Boomer, R. G.	3,000 00	1,149 26
Brydon, J.	3,360 00	651 91
Casey, L. H. L. (Dec. 31)	2,820 00	
Coulson, J. W.	2,880 00	1,819 05
Craig, W. P.	3,360 00	1,219 63
Cumine, A.	3,180 00	1,668 68
Dalton, C. E. (Dec. 28)	3,360 00	
Edmond, J. T.	3,360 00	
Farmer, P. H.	3,180 00	1,131 16
Farrow, A.	3,360 00	
Gagnon, P. G. L.	3,360 00	1,174 72
Kay, J. H.	2,910 00	714 34
Lucas, H. L.	3,000 00	
Lyon, P. W.	3,660 00	
Mantrop, B.	3,360 00	382 63
Mathews, J. T.	3,360 00	
McClelland, W. H.	3,180 00	1,276 62
McLachlan, J.	2,880 00	717 81
McKenzie, W. L.	3,360 00	1,070 93
McVey, C. C.	3,420 00	
Moffatt, J. J.	3,360 00	1,518 51
Moyle, M. J.	2,820 00	
Munro, M. F. T.	3,420 00	1,455 42
Murphy, L. M.	3,360 00	1,464 31
Paterson, D.	3,180 00	1,129 65
Ramage, T. R.	3,000 00	1,040 82
Robertson, W. L.	2,880 00	1,237 42
Robinson, H. G.	3,660 00	
Ross, A. I.	3,660 00	863 18
Samson, J. A.	3,360 00	427 84
Sleigh, E. M.	3,360 00	300 80
Squire, A. J. (On leave without pay, Oct. 19)	2,760 00	
Stephens, A. A.	3,000 00	
Stephens, T. M.	3,360 00	
Stewart, T.	2,400 00	
Venables, A. K.	3,540 00	464 49
Vigars, W. J.	3,360 00	
Walker, E. D.	3,360 00	611 51
Willsher, F. A.	4,920 00	
Young, A. A.	3,840 00	

The following employee, whose salary was under $2,400 on that date, was paid travelling expenses in excess of $300: J. A. Duval, $317.40.

Vote 394 Marine Signal Service 90,970 00

Expenditures 84,712 96

Lapsed ..... $ 6,257 04

		Estimates details	Allotments authorized	Expenditures
A	Salaries	49,540 00	49,540 00	48,314 69
B	Cost of Living Bonus	4,640 00	6,515 00	6,445 72
C	Repairs	1,000 00	1,000 00	682 91
D	Telephones and Telegrams	31,190 00	28,470 00	25,741 34
E	Materials, Supplies and Equipment	1,850 00	2,200 00	1,411 35
F	Sundries	2,750 00	3,150 00	2,023 07
G	Unemployment Insurance		95 00	93 88
		$ 90,970 00	$ 90,970 00	$ 84,712 96

COMMENTS

A As of March 31, 1943, there were 45 employees paid from this vote. The following were receiving annual salaries of $2,400 or over at that date: F. O'Dowd, $3,000; T. Robillard, $3,000.

D Payments in excess of $5,000 were: Bell Telephone Co., $14,112.17; Canadian National Railways, $8,187.39.

The following is a comparative statement of expenditures by services:

	1942–43	1941–42
River St. Lawrence Ship Channel	82,895 16	81,050 37
Radio East Coast	1,817 80	2,157 18
	$ 84,712 96	$ 83,207 55

Vote 395 River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital 1,989,563 00

Expenditures 1,692,084 72

Lapsed ..... $ 297,478 28

		Estimates details	Allotments authorized	Expenditures
A	Salaries and Wages	176,675 00	164,675 00	145,531 33
B	Cost of Living Bonus	22,000 00	22,000 00	16,408 92
C	Allowances, Board of Ships' Crews	32,000 00	32,000 00	26,994 66
D	Contract Dredging	1,800,000 00	1,800,000 00	1,564,652 41
E	Fuel	52,200 00	52,200 00	43,049 42
F	Materials, Supplies and Equipment	25,000 00	25,000 00	18,612 41
G	Repairs to Plant and Equipment	38,600 00	60,600 00	42,892 81
H	Contributions to Unemployment Insurance Fund	900 00	900 00	52 79
I	Sundries	23,790 00	13,790 00	9,616 33
		2,171,165 00	2,171,165 00	1,867,811 08
	Less amount chargeable to Vote 396, Administration and Operation	181,602 00	181,602 00	175,726 36
		$1,989,563 00	$1,989,563 00	$1,692,084 72

COMMENTS

A As of March 31, 1943, there were 136 employees paid from this vote. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): M. G. Boudreau, $2,880; E. B. Cardin, $3,600; H. W. Davy, $4,020; F. S. Jones, $5,400; P. L. Kuhring, $3,720; H. L. Land, $3,360; F. J. A. Old, $2,880; J. E. Saint Laurent, $6,000 (Oct. 1).

D This amount paid to: Marine Industries Ltd., Montreal.

E The Imperial Oil Ltd., was paid $14,062.49 for bunker fuel oil. The balance of the expenditure was in the main paid through the Department of Transport Stores Account.

F G Payments over $5,000 were: Canadian National Steamships Ltd., $13,087.88, Canadian Vickers Ltd., $7,056; Montreal Dry Dock Ltd., $11,402.20.

I Travelling expenses in excess of $300 were: E. B. Cardin, $1,224.35; H. L. Land, $784.54.

Vote 396 River St. Lawrence Ship Channel—Administration and Operation **181,602 00**

Expenditures **175,726 36**

Lapsed ..... **$ 5,875 64**

COMMENTS

These expenditures were charged in the first instance to Vote 395 (under which details are reported) and were subsequently transferred as a charge against this vote.

Vote 441 To provide for payment to the Department of National Revenue of the Sales Tax on the construction cost of a combination icebreaker and service vessel—Capital **55,717 36**

Expenditures ..... **$ 55,717 36**

Vote 407 River St. Lawrence Ship Channel—To provide for extension and improvement of Control Weirs—Capital..... **12,000 00**

Expenditures **9,355 90**

Lapsed ..... **$ 2,644 10**

COMMENTS

Dufresne Construction Co., Ltd., Montreal, the contractor, was paid $9,330.75.

RAILWAY SERVICE

Railway Grade Crossing Fund, Railway Act, c. 170, R.S. ..... **$ 11,792 89**

COMMENTS

This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada, for the protection, safety and convenience of the public in respect of highway crossings of railways.

On March 31, 1942 the balance available for future expenditures under the various statutory authorities which expired in 1938-39 and subsequent parliamentary appropriations was $645,061.14. Payments of $11,792.89 were made during the year and the balance at March 31, 1943, available for future expenditures was $633,268.25.

Payments during the year were: Canadian National Railways, $5,360.72; Canadian Pacific Railway Co., $5,695.40; London and Port Stanley Railway, $336.77; Corporation of the Township of Palmerston, $400.

Vote 408	**Discharge of Commitments incurred prior to March 31, 1942, under the authority of Vote No. 414, Schedule "A" to the Appropriation Act No. 4, 1941, respecting highway crossings of railways (Revote)—Special**	**310,950 00**
	Expenditures	**63,461 42**
	Lapsed	**$ 247,488 58**

COMMENTS

The various projects were approved by the Board of Transport Commissioners for Canada and the percentage payable authorized by the Governor in Council. Payments during the year were: Canadian National Railways, $48,061.42, Department of Roads, Province of Quebec, $15,400.

Vote 397	**Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the Department**	**38,820 00**
	Expenditures	**35,186 95**
	Lapsed	**$ 3,633 05**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	11,820 00	11,820 00	11,820 00
B	Cost of Living Bonus	1,000 00	1,400 00	1,365 00
C	Repairs to Plant and Equipment	20,000 00	20,000 00	19,474 01
D	Supplies	2,000 00	2,000 00	1,454 16
E	Sundries	4,000 00	3,600 00	1,073 78
		$ 38,820 00	$ 38,820 00	$ 35,186 95

COMMENTS

A As of March 31, 1943, there were 7 employees paid from this vote.
C D E The Canadian National Railways was paid $16,209.37 for repairs and supplies, etc.

Vote 398	**Hudson Bay Railway—Construction and Improvements—Capital**	**11,000 00**
Vote 443	**(Further Supplementary Estimates)**	**26,556 00**
		37,556 00
	Expenditures	**37,555 45**
	Lapsed	**$ 0 55**

COMMENTS

The payments cover expenditures on capital works carried out by the operating company, the Canadian National Railways.

Vote 399	**Hudson Bay Railway—Difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ended March 31, 1943, not exceeding**	**490,000 00**
	Expenditures	**nil**
	Lapsed	**$ 490,000 00**

COMMENTS

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is used to pay the current deficit in operation and maintenance. The operating expenditures for the fiscal year amounted to $1,001,793.39 and the operating revenues totalled $1,113,914.14 resulting in a surplus of $112,120.75 which was deposited to revenue under Return on Investments.

Vote 400	**Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1942-43 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1942 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways**	**3,350,000 00**
Vote 444	**(Further Supplementary Estimates)**	**684,861 04**
		4,034,861 04
	Expenditures	**$4,034,861 04**

COMMENTS

The amount of $4,034,861.04 was paid to the Canadian National Railways, being the difference occurring on account of the application of the Maritime Freight Rates Act between the tariff tolls and the normal tolls on all traffic moved during the calendar year 1942.

Vote 401	**Maritime Freight Rates Act—Amount required to provide for payment from time to time during the fiscal year 1942-43 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1942 under the tariffs approved by the following companies: Canada & Gulf Terminal Railway, Canadian Pacific Railway, including: Fredericton & Grand Lake Coal & Railway Company and New Brunswick Coal and Railway Company, Cumberland Railway & Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway & Power Company, Sydney and Louisburg Railway, Temiscouata Railway Company**	**900,000 00**
	Expenditures	**859,420 70**
	Lapsed	**$ 40,579 30**

COMMENTS

Payments to companies, other than the Canadian National Railways, of the difference occurring on account of the application of the Maritime Freight Rates Act between the tariff tolls and the normal tolls on all traffic moved during the calendar year 1942 were made as follows: Canada and Gulf Terminal Railway, $18,370.01; Canadian Pacific Railway Co., $274,518.44; Cumberland Railway and Coal Co., $33,954.86; Dominion Atlantic Railway Co., $210,577.97; Maritime Coal Railway and Power Co., Ltd., $34,954.61; Sydney and Louisburg Railway Co., $261,276.59; Temiscouata Railway Co., $25,768.22.

GOVERNMENT EMPLOYEES' COMPENSATION

Vote 402 Administration of the Government Employees' Compensation Act **23,322 00**

Expenditures **21,335 23**

Lapsed ..... **$ 1,986 77**

		Estimates details	Allotments authorized	Expenditures
A	Salaries	19,200 00	18,705 00	18,202 72
B	Cost of Living Bonus	1,222 00	1,647 00	1,635 77
C	Printing and Stationery	300 00	300 00	232 09
D	Travelling Expenses	2,500 00	2,500 00	1,098 30
E	Sundries	100 00	100 00	100 00
F	Unemployment Insurance		70 00	66 35
		$ 23,322 00	$ 23,322 00	$ 21,335 23

COMMENTS

A As of March 31, 1943, there were 13 employees paid from this vote; C. E. Stevens was receiving an annual salary of $3,120 at that date.

D Travelling expenses in excess of $300 were: L. A. Parent, $798.31; C. E. Stevens, $656, part of which expenditure is charged to Employees' Compensation Clearing Account, Defence Projects, Department of Munitions and Supply.

Payments of compensation respecting Government Employees ..... **$ 547,763 69**

COMMENTS

This amount covers compensation, medical aid, etc., when employees of His Majesty are killed or suffer injuries in the performance of their duties.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are arranged directly by the Department. Medical aid claims under $25 in the Province of Ontario, when the accidents are of a minor nature and no compensation is paid to the injured employee, are paid directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

The following is a list of payments made and refunds received during the year:

Provincial Workmen's Compensation Boards of:		
Nova Scotia	66,411 58	
New Brunswick	24,500 73	
Ontario	187,360 99	
Manitoba	30,894 57	
Saskatchewan	12,983 83	
Alberta	30,156 57	
British Columbia	67,343 50	
		419,651 77
Canadian National Railways with respect to employees in Prince Edward Island		2,761 95
Claims paid direct by the Department with respect to employees in—		
Quebec	148,199 80	
Newfoundland	861 15	
Yukon Territory	830 67	
Ontario	10,907 66	
		160,799 28
Quebec Workmen's Compensation Commission		28,888 23
		612,101 23
Less amounts received as refund of expenditures made on behalf of the following:		
National Harbours Board	29,465 52	
United Kingdom Payments Office	33,849 22	
Miscellaneous	1,022 80	
		64,337 54
		$ 547,763 69

Payments to doctors in excess of $1,000 were: S. G. Baxter, Montreal, Que., $1,233.50; L. Bergeron, Montreal, Que., $3,430; A. Bramley-Moore, Montreal, Que., $1,423.08; A. Chartier, Montreal, Que., $42,319.20; R. Fontaine, Montreal, Que., $3,200; J. F. A. Gatien, Montreal, Que., $2,446.25; Emilien Maranda, Quebec, Que., $1,905.93; Alberic Marin, Montreal, Que., $1,594.57; P. Panneton, Montreal, Que., $1,345.01; E. Patenaude, Nitro, Que., $1,399; Jean L. Rochefort, Three Rivers, Que., $4,855; Colin C. Ross, Montreal, Que., $2,088; N. G. Ross, Montreal, Que., $1,017.50; Ernest Talbot, Valleyfield, Que., $1,541; Taugher and McPherson, Prescott, Ont., $1,085.

The following statement shows the status of the advances held by the various Boards.

Name of Board	Balances held by Boards April 1, 1942	Repayments during year	Bank Interest earned by Boards	Total	Less		Balances held by Boards Mar. 31, 1943
					Disbursements during the year	Interest deposited to the Credit of Receiver General	
	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
Nova Scotia	30,557 93	66,411 58		96,969 51	73,697 03		23,272 48
New Brunswick	29,525 33	24,500 73	118 92	54,144 98	31,891 58	118 92	22,134 48
Ontario	33,632 54	187,360 99		220,993 53	187,929 49		33,064 04
Manitoba	18,214 25	30,894 57	67 71	49,176 53	34,708 79	67 71	14,400 03
Saskatchewan	7,455 32	12,983 83	69 75	20,508 90	15,847 82	69 75	4,591 33
Alberta	7,950 76	30,156 57	84 31	38,191 64	31,322 69	84 31	6,784 64
British Columbia	11,942 98	67 343 50	252 18	79,538 66	66,771 93	252 18	12,514 55
	139,279 11	419,651 77	592 87	559,523 75	442,169 33	592 87	116,761 55

PENSIONS AND OTHER BENEFITS

Vote 403	**Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.**	**500 00**
	Expenditures	**450 90**
	Lapsed	**$ 49 10**

Vote 404	**Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1943, in the sum of $40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C. and who was killed while in the performance of his duties**	**480 00**
	Expenditures	**$ 480 00**

Vote 405	**Amount required to pay pensions of $300 each to former pilots Alphonse Asselin, Joseph Pouliot, Raoul Lachance, J. H. Talbot, Jules Asselin, Joseph Vezina, Arthur Paquet, Adelard Delisle (effective June 1, 1941)**	**2,650 00**
	Expenditures	**2,480 83**
	Lapsed	**$ 169 17**

COMMENTS

Under terms of an Order in Council dated December 5, 1906, retired pilots of the District of Quebec were paid pensions as follows: A. Asselin, $300; J. Asselin, $300; R. Lachance, $300; A. Paquet, $300; J. Pouliot, $300; J. H. Talbot, $205.83; J. Vezina, $225; A. Delisle, $550.

Vote 406	**Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, so as to make the minimum payment during the period January 1, 1942 to March 31, 1943 the sum of $30 per month instead of $20 as fixed by the said Act**	**23,000 00**
	Expenditures	**20,717 65**
	Lapsed	**$ 2,282 35**

COMMENTS

Payments to increase the minimum monthly pension allowances from $20 as fixed by the Act to $30 per month for the period January 1 to December 31, 1942.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.		**$ 7,717 00**

GOVERNMENT OWNED ENTERPRISES

NON-ACTIVE ACCOUNTS

National Harbours Board

Vote 409 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1942 on any or all of the following accounts:—

	Appropriations	Expenditures	Transferred	Lapsed
A Retirement of Maturing Debentures—Saint John.	96,500 00	96,500 00		
B Reconstruction and Capital Expenditures—Saint John	245,000 00	135,384 98		109,615 02
C Generally—Unforeseen.....	200,000 00	45,940 79	*76,427 87	77,631 34
	$ 541,500 00	$ 277,825 77	$ 76,427 87	$ 187,246 36

*Transferred to Loans and Investments, Active Accounts.

COMMENTS

In accordance wth Section 29 of the National Harbours Board Act of 1936, certificates of indebtedness, bearing interest at 3½ per cent, were issued to the Government.

A Under the agreement of sale of the City of Saint John properties to the Saint John Harbour Commissioners as of August 1, 1927, the Commissioners assumed full liability for City of Saint John bonds amounting to $1,467,164.96 maturing at various dates from 1932 to 1954. The Dominion Government guaranteed these bonds as to principal and interest. During the year, bonds totalling $96,500 matured and the amount was advanced by the Dominion Government. The principal of the unmatured bonds outstanding at the close of the harbour financial year, December 31, 1942, amounted to $678,729.31.

B The advances were used for capital expenditures.

C The advances were made to the following harbours: Halifax, $19,307.08; Saint John, $22,550.53; Chicoutimi, $145.98; Quebec, $3,463.59; Three Rivers, $473.61.

Canadian National (West Indies) Steamships, Limited

Vote 410 Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1942..... 20,000 00

Expenditures ..... nil

Lapsed .....$ 20,000 00

GOVERNMENT OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 411	**Amount required to provide for the payment during the fiscal year 1942-43 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1942**	**400,000 00**
Vote 445	**(Further Supplementary Estimates)**	**191,095 36**
		591,095 36
	Expenditures	**$ 591,095 36**

National Harbours Board

Vote 412	**Payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures), arising in the calendar year 1942, in the operation of Churchill Harbour**	**65,599 00**
	Expenditures	**nil**
	Lapsed	**$ 65,599 00**

COMMENTS

This grant was not required as the harbour had a net income surplus for the calendar year 1942.

Vote 413	**Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge**	**379,700 00**
	Expenditures	**$ 379,700 00**

COMMENTS

Under authority of P.C. 3462 of April 28, 1942, a sum of $379,700 was advanced for the payment of interest due May 1 and November 1, 1942, on the $19,000,000 bond issue of the Harbour Commissioners of Montreal in respect to the Jacques Cartier Bridge which was guaranteed by His Majesty. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisons of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issues, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

WAR

War Expenditures to close of fiscal year 1942-43

	Expenditures 1942–43	Total Expenditures to date
Allotments—		
Current:		
Departmental Administration	7,434 15	22,133 68
Transport Controller's Office	181,400 68	317,056 14
Civil Aviation Division, Operation and Maintenance of Airports—Northwest Air Route	60,731 25	60,731 25
Civil Aviation Division, Operation and Maintenance of Airports—Municipal (Terminal) Airports	276,544 14	276,544 14
To provide for special Radio interception and monitoring services, weather observation and teletype services—Meteorological Service	817,386 98	1,148,535 36
Radio Service	1,078,088 38	1,769,194 83
Additional Facilities—Moncton to Newfoundland Airline.	418,345 41	418,345 41
Improvement and Extension of North Bay Airport	346,539 64	346,539 64
Civil Aviation Division, Extra Airport Traffic Control Systems	183,546 85	491,838 41
Welland Canals	22,035 00	22,799 84
Canals Generally	10,904 36	50,992 70
Office of Director of Merchant Seamen, including Manning Pools Operation, Nautical Schools Extension and Operation and Welfare facilities, etc.	409,995 30	677,100 37
Halifax, N.S.—Refitting Lightship No. 5, and Minor Alterations to C.G.S. *Ocean Eagle* and/or Lightship No. 24 (P.C. 102/653 of Jan. 27, 1943)	24,921 53	24,921 53
Aids to Navigation—Repairs to Lightship No. 15, *Sambro*	33,223 00	33,223 00
War Bonus to personnel of Department of Transport vessels operating in war zones	35,896 44	35,896 44
Marine Service Steamers including Icebreakers—Reconditioning of the C.G.S. *Lady Grey*	215,000 00	215,000 00
Marine Service Steamers including Icebreakers	176,494 25	350,066 34
Dredging of an area in the St. Charles River	37,098 20	69,633 45
Nautical Services	29,672 89	67,116 98
Aids to Navigation	45,812 92	196,580 99
Compensation to Masters and Crews of Canadian vessels for loss of personal effects	77,892 95	104,513 56
Administration of Pilotage	2,707 88	9,822 06
Nautical Services—Boards of Inquiry	180 00	180 00
Expenses re Delivery of C.G.S. *Montcalm* to Russia	80,133 00	175,776 03
Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax	483,099 39	2,414,669 40
To provide for the total cost of degaussing all Canadian registered ships, as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government that have been or may be fitted with this special defensive apparatus	420,740 24	591,752 89
NATIONAL HARBOURS BOARD		
Equipment and operation of Fire tug *Rouille* at Halifax.	55,346 65	103,008 93
Halifax—Extension of Pier 9, Richmond Terminals	154,379 25	785,896 23
Halifax—Moorings for Ships under Repairs	16,012 89	220,389 78
Additional unloading facilities at the grain elevator—Halifax	50,883 99	50,883 99
St. John—West Side, Wooden Pile Dock	9,232 01	600,824 83

	Expenditures 1942–43	Total Expenditures to date
Non-Current:		
Yukon Southern Air Transport and Trans-Canada Air Lines		10,480 32
Airways and Airports Construction		93,337 95
Special Pilotage and examination of cargoes, etc.		418 80
River St. Lawrence Ship Channel—Operation and Maintenance		34,778 30
Administration of Pilotage—Reconditioning and Repairs to C.G.S. *Jalobert*		23,477 51
Purchase—Repairs to M.V. *Francois*		28,846 07
Salvaging, reconditioning and placing in commission, vessels captured from the enemy and handed over to the Canadian Government Merchant Marine Limited, for operation on behalf of the Government of Canada.		463,469 32
Advisory Boards (Allowances and Expenses)		358 89
Canadian Broadcasting Censorship		37,781 19
NATIONAL HARBOURS BOARD		
Lighterage Berth at Fish Pier, Halifax		66,124 80
St. John Harbour—Dredging entrance to channel, Courtenay Bay		312,355 38
Purchase of Locomotive Cranes—Montreal		112,602 00
		12,835,998 73
Less total refunds to previous years' War expenditures, including $99,262.66 deposited to War Appropriation Acts in 1942-43		*127,580 36
	$5,761,679 62	$ 12,708,418 37

*Prior to April 1, 1943, records were not maintained by war allotments of refunds of previous years' war expenditures.

Allotment: Departmental Administration	**8,000 00**
Expenditures	**7,434 15**
Lapsed	**$ 565 85**

A distribution of expenditures follows:

A Salaries	6,405 61
B Cost of Living Bonus	931 85
C Unemployment Insurance	96 69
	$ 7,434 15

COMMENTS

As of March 31, 1943, there were 11 employees paid from this allotment.

Allotment: Transport Controller's Office	**182,000 00**
Expenditures	**181,400 68**
Lapsed	**$ 599 32**

A distribution of expenditures follows:

A	Salaries	54,422 88
B	Salaries Officers on Loan	76,261 89
C	Cost of Living Bonus	6,014 97
D	Telegrams and Telephones	25,841 95
E	Travelling Expenses	9,345 80
F	Sundries	9,513 19
		$ 181,400 68

COMMENTS

A As of March 31, 1943, there were 57 employees paid directly from this allotment. The following were receiving annual salaries of $2,400 or over at that date: W. J. Balcom, $3,000; D. C. Connor, $3,600; E. F. E. Kirchner, $2,600; J. B. Stewart, $2,400.

B Certain officers employed in the Transport Controller's office are on loan from various companies. The companies pay their salaries and are reimbursed by the Government. The following payments to companies were made: Canada Steamship Lines Ltd., $3,600; Canadian National Railways, $19,073.35; Canadian National Steamships, $1,723.56; Canadian Pacific Railway Co., $7,547.80; Canadian Transport Co., Ltd., $6,000; Cunard White Star Ltd., $35,655.97; Goodyear Tire & Rubber Co., Ltd., $204.75; Thos. Meadows & Co. Canada Ltd., $1,347.33; Montreal Australia New Zealand Line Ltd., $135.80; Sun Life Assurance Co., $973.33. The officers loaned by the companies include: R. Broderick, $3,040; L. Knowles, $7,000; B. Liberty, $3,500; T. C. Lockwood, $8,000; J. H. McDougall, $8,700; W. McKee, $2,580; R. Metcalfe, $3,600; H. Neale, $2,400; A. Palmer, $6,000; H. B. Percival, $3,480; W. Scott, $3,300; W. Walsh, $2,400.

D Payments over $5,000: Bell Telephone Co., $14,211.55.

E Travelling expenses in excess of $300 were: D. C. Connor, $520.29; G. W. Detmold, $1,591.93; E. F. E. Kirchner, $896.50; Wm. Knightley, $906.56; F. E. Lloyd, $352.31; T. C. Lockwood, $1,383.81; C. E. McCarthy, $794.16; H. B. Percival, $568.30.

AIR SERVICE

Allotment: Civil Aviation Division, Operation and Maintenance of Airports—Northwest Air Route	**91,430 00**
Expenditures	**60,731 25**
Lapsed	**$ 30,698 75**

A distribution of expenditures follows:

A	Salaries and Wages	18,597 06
B	Cost of Living Bonus	1,734 34
C	Materials, Supplies and Equipment	18,626 00
D	Travelling Expenses	5,943 09
E	Sundries	3,027 69
F	Repairs (Contracts)	12,803 07
		$ 60,731 25

COMMENTS

D Travelling expenses in excess of $300 were: V. H. Davey, $848.80; R. A. Greig, $471.50; F. M. Hallingshead, $380.35; J. R. Nutter, $380.06; T. P. Sigsworth, $573.58; J. W. Tibbitts, $613.70.

Allotment: Civil Aviation Division, Operation and Maintenance of Airports—Municipal (Terminal) Airports	**411,167 00**
Expenditures	**276,544 14**
Lapsed	**$ 134,622 86**

A distribution of expenditures follows:

A	Salaries—Temporary	56,284 68
B	Wages—Casual	75,154 33
C	Cost of Living Bonus	14,775 74
D	Materials, Supplies and Equipment	67,870 40
E	Printing and Stationery	680 37
F	Travel Expenses	4,212 96
G	Sundries	17,055 38
H	Repairs (Contracts)	40,510 28
		$ 276,544 14

COMMENTS

A As of March 31, 1943, there were 40 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over on that date, or at date of separation (shown in brackets): J. A. Bell, $3,000; G. C. W. Dingwall, $2,700; K. Johanneson, $2,700 (Nov. 1); W. Templeton, $4,000.

D G H Payments over $5,000 were: Canadian Corps of Commissionaires, $8,226.79; City of Edmonton, $8,312.29; Imperial Oil Ltd., $8,050.38; St. James-Winnipeg Airport Commission, $5,505.73; Sicards Ltd., $18,232.12.

F Travelling expenses in excess of $300 were: B. R. Allen, $542.67; J. A. Bell, $396.60; F. B. Brisco, $382.69; E. Cardinal, $1,127.32; H. G. Couch, $345.43; F. T. Hughes, $416.54.

Allotment: To provide for special Radio interception and monitoring services, weather observation and teletype services—Meteorological Service	**821,500 00**
Expenditures	**817,386 98**
Lapsed	**$ 4,113 02**

A distribution of expenditures follows:

A	Salaries	385,553 87
B	Cost of Living Bonus	45,069 33
C	Living Allowances	30,949 04
D	Teletype, Telephones and Telegraphs	63,016 50
E	Travelling Expenses	37,168 53
F	Printing and Stationery	18,589 11
G	Materials and Supplies	69,117 06
H	Contracts	9,410 79
I	Radiosonde Equipment	25,592 47
J	Sundries	132,920 28
		$ 817,386 98

COMMENTS

As of March 31, 1943, there were 317 employees paid from this allotment. The following were receiving annual salaries of $2,400 or over at that date: H. H. Bindon, $2,400; P. D. McTaggart-Cowan, $2,820; D. H. Smith, $2,700.

C Meteorologists and other employees located at isolated points in the northern parts of the Dominion and in Labrador and Newfoundland are provided with subsistence and quarters or cash at rates varying from $20 to $125 per month in lieu thereof.

E Travelling expenses in excess of $300 were: D. C. Archibald, $680.50; W. R. Brownlee, $370.63; Hugh Cameron, $496.95; G. M. Chapman, $1,030.80; A. J. Childs, $393.95; G. C. Gill, $1,289.37; S. V. A. Gordon, $832.53; S. A. Haskins, $500.01; J. H. Kirk, $535.36; J. R. Matthieson, $376.50; P. D. McTaggart-Cowan, $474.06; Wm. M. Mercer, $493.52; J. G. Milgate, $325.30; W. D. Murden, $367.50; T. L. Richards, $377.05; L. T. Sibriski, $341.10; D. F. A. Slater, $309.55; H. A. Thompson, $472; F. F. Upton, $362.05.

D G H I J Payments over $5,000 were: Canadian Marconi Co., Ltd., $6,242.47; Canadian Pacific Air Lines Ltd., $7,979.85; Canadian Pacific Railway Co., $5,682.25; Dominion Skyways Ltd., $51,327.29; Labrador Mining & Exploration Co., $5,213.48; Quebec Airways Ltd., $20,868.44; Royal Air Force Ferry Command, $9,357.27.

Allotment: Radio Service	**1,155,500 00**
Expenditures	**1,078,088 38**
Lapsed	**$ 77,411 62**

A distribution of expenditures follows:

A	Salaries	542,701 68
B	Allowances	31,090 48
C	Cost of Living Bonus	66,341 62
D	Contributions to Unemployment Insurance Fund	3,160 96
E	Travelling Expenses	53,309 94
F	Teletype, Telegrams and Telephones	5,300 99
G	Printing and Stationery	4,715 71
H	Materials and Supplies	193,684 44
I	Purchase of Land	16,739 00
J	Contracts	121,367 35
K	Miscellaneous	39,676 21
		$1,078,088 38

COMMENTS

A As of March 31, 1943, there were 442 employees paid from this allotment. H. J. Williamson was receiving an annual salary of $2,880 as at that date.

B Allowances paid to radio operators are as follows: Officer in Charge Allowances from $60 to $480 per annum, Isolation Allowances from $48 to $600 per annum, Living Allowances, from $360 to $1,500 per annum. The cost of the allowances is included in this item.

E The following employees, whose annual salary rates were under $2,400 on that date or whose salaries were paid from other votes, received travelling expenses in excess of $300: J. Albulet, $380.75; T. G. Anderson, $589.30; J. H. Arial, $380.75; R. C. J. Balster, $692.40; H. L. Baxter, $1,047.20; E. F. Beehan, $620; R. M. Corran, $1,001.05; W. B. Doubleday, $392.73; G. P. Dunn, $352.15; A. A. Eavies, $354.80; L. C. Giberson, $316.46; G. C. Godwin, $473.20; P. Hammill, $535.30; W. R. Johnson, $657.55; James Marr, $724.35; C. C. Moore, $485; H. Moore, $537; J. B. Myrick, $332.70; C. J. O'Keefe, $1,106.50; John O'Toole, $320; H. E. Poland, $436.42; F. Richard, $332.16; E. C. Scotten, $639.99; T. G. Slinn, $383.57; A. O. Smith, $695.80; W. B. Smith, $837.40; W. W. Smith, $611.92.

F H I J K Payments over $5,000 were: Builders Sales Ltd., Ottawa, Ont., $6,095.30; Canadian Marconi Co., Ltd., $216,896.83; Diamond Construction Co., Ltd., Fredericton, N.B., $41,507.78; New Brunswick Telephone Co., Ltd., $14,283.36; Signal Taxi Service, St. John's, Nfld., $6,011; Western Grocers Ltd., The Pas, Man., $5,352.18; Yukon Electrical Co., Ltd., $9,259.60.

The above amount paid to the Canadian Marconi Company includes $33,640.59 covering payments in connection with the operation of Glace Bay Station under contract.

Allotment: Additional facilities Moncton to Newfoundland Airline	**418,500 00**
Expenditures	**418,345 41**
Lapsed	**$ 154 59**

A distribution of expenditures follows:

A	Salaries	3,437 70
B	Materials and Supplies	2,016 70
C	Travel Expenses	275 27
D	Freight and Express	106 32
E	Acquisition of Land	1,500 00
F	Acquisition of Equipment	1,390 37
G	Structures and Parts including fixed equipment	409,619 05
		$ 418,345 41

COMMENTS

G Payments over $5,000 were: Armstrong Bros., Perth, N.B., $236,496.06; Canadian Marconi Co., Ltd., $37,945.65; McNamara Construction Co., Ltd., $36,964.64; J. W. Stephen's Ltd., Sydney, N.S., $6,029.64.

Allotment: Improvement and Extension of North Bay Airport	**400,000 00**
Expenditures	**346,539 64**
Lapsed	**$ 53,460 36**

A distribution of expenditures follows:

A	Salaries	4,067 53
B	Bonus	926 31
C	Acquisition of Land	290 00
D	Structures and Parts including Fixed equipment	341,255 80
		$ 346,539 64

COMMENTS

D Payments over $5,000 were: Angus & Taylor, Ltd., North Bay, $292,700; British American Oil Co., Ltd., $38,660.10.

Allotment: Civil Aviation Division, Extra Airport Traffic Control Systems.	**223,230 00**
Expenditures	**183,546 85**
Lapsed	**$ 39,683 15**

A distribution of expenditures follows:

A	Salaries	127,273 02
B	Wages (Casual)	1,698 44
C	Cost of Living Bonus	12,547 02
D	Equipment and Supplies	7,373 61
E	Printing and Stationery	903 87
F	Travel Expenses	9,842 21
G	Telephones and Telegrams	14,517 38
H	Install. and Revision of Equipment	3,945 53
I	Light and Power	1,982 88
J	Sundries	3,462 89
		$ 183,546 85

COMMENTS

As of March 31, 1943, there were 110 employees paid from this allotment.

G Payments of $5,000 or over were: Bell Telephone Co., $12,579.81.

F Travelling expenses in excess of $300 were: T. E. Bate, $372.95; C. R. Brerton, $424.51; V. H. Davey, $674.02; N. A. Demeza, $421.60; J. W. McClure, $398.05; D. H. Mitchell, $394.98; Lionel Petticrew, $330.76; K. R. Wadsworth, $723.25.

CANALS SERVICE

Allotment: Welland Canals	**23,050 00**
Expenditures	**22,035 00**
Lapsed	**$ 1,015 00**

A distribution of expenditures follows:

A	Travel Expenses	35 00
B	Contracts and Agreements	22,000 00
		$ 22,035 00

COMMENTS

B Under authority of P.C. 844 dated March 2, 1942, a payment of $20,000 was made to Provincial Paper Ltd., as a contribution toward the expenses of equipping its mill for use of electric power.

Allotment: Canals Generally	**12,000 00**
Expenditures	**10,904 36**
Lapsed	**$ 1,095 64**

A distribution of expenditures follows:

A	Sault Ste. Marie Canal	464 65
B	Ontario St. Lawrence Canal	686 53
C	Quebec Canals	1,306 18
D	Welland Canals	8,447 00
		$ 10,904 36

DIRECTOR OF MERCHANT SEAMEN

Allotment: Headquarters Administration	**49,000 00**
Expenditures	**45,852 55**
Lapsed	**$ 3,147 45**

A distribution of expenditures follows:

Salaries	28,406 16
Cost of Living Bonus	1,891 38
Travelling Expenses	5,094 17
Sundries—including Stationery, Telegrams, etc.	10,460 84
	$ 45,852 55

COMMENTS

Under the War Measures Act, P.C. 14/3550 of May 9, 1941, authorized the establishment of Seamen's Manning Pools, Instructional Schools, and the development and extension of existing Nautical Schools and Seamen's Welfare Institutes and facilities. In the Pools and Schools, it was provided that seamen and trainees would receive board and lodging accommodation, and pay at approved rates. Officers, seamen and trainees handled under this scheme are to hold themselves available for service on any ship controlled by the Allied Nations to which they may be assigned by the Director of Merchant Seamen.

Expenses for accommodation given in the Pools, incurred on behalf of other than Canadian merchant seamen will be collected from the respective Governments or shipping interests concerned.

P.C. 14/3550 of May 19, 1941, made provision for the appointment of a Director of Merchant Seamen to be charged with the administration and operation of Manning Pools, Training Schools and all attendant facilities, together with such regional directors and staff as required.

Manning Pools have been established at Montreal, Halifax, Vancouver and Saint John with a Reserve Pool at Sydney, Nova Scotia.

Instructional Schools have also been established at Prescott, Ontario, and at St. Margaret's Bay, Nova Scotia.

As of March 31, 1943, there were 50 employees paid from this allotment. The following employees were receiving annual salaries of $2,400 or over: E. H. Cameron, $5,000; E. Dufour, $4,000; L. F. Fenton, $2,700; C. M. L. Fry, $4,200; H. Lazarus, $3,744; A. Randles, $8,700 (one-half salary paid by Cunard White Star, Ltd.); W. E. Roberts, $2,400; J. W. Sutherland, $4,200; T. P. Wilson, $3,600.

Travelling expenses in excess of $300: E. H. Cameron, $624.02; W. E. Coyle, $376.74; A. Randles, $2,932.17; W. C. Surtees, $316.72.

Allotment: Manning Pools, Operation	**357,300 00**
Expenditures	**216,668 22**
Lapsed	**$ 140,631 78**

A distribution of expenditures follows:

Halifax	50,315 01
Montreal	109,511 17
Vancouver	30,180 55
Saint John	26,661 49
	$ 216,668 22

COMMENTS

Payments of $5,000 or over: Burns & Co., Ltd., $6,055.75; Canada Packers Ltd., $46,437.02; Canadian Pacific Railway Co., $100,867.86; Canadian Pacific Steamships, $10,721.85; T. Eaton and Co. Maritimes Ltd., $5,264.97; Eastern Trust Co., St. John, $14,000; Imperial Tobacco Sales of Canada, $17,886.29; Swift Canadian Co., Ltd., $12,770.33; W. G. Usher, St. John, $11,250.

The recoverable expenditure amounted to $694,991.71, of which $599,055.70 has been paid and credited to the allotment, leaving a balance of $95,936.01 outstanding.

Allotment: Nautical Schools, Extension and Operation	**212,000 00**
Expenditures	**139,274 53**
Lapsed	**$ 72,725 47**

A distribution of expenditures follows:

Wages of Staff	39,898 12
Wages of Trainees	21,400 93
Catering and Subsistence	23,986 36
Travelling Expenses	14,014 67
Sundries	39,974 45
	$ 139,274 53

Allotment: Welfare Facilities for Merchant Seamen—Supervision of, and assistance to, Merchant Seamen's Organizations and Institutions	**12,600 00**
Expenditures	**8,200 00**
Lapsed	**$ 4,400 00**

COMMENTS

Includes a grant of $5,000 to Montreal Sailors Institute to be expended on Merchant Seamen's Welfare work.

MARINE SERVICE

Allotment: Halifax, N.S.—Refitting Lightship No. 5, and Minor Alterations to C.G.S. *Ocean Eagle* and/or Lightship No. 24 (P.C. 102/653 of Jan. 27, 1943) **25,000 00**

Expenditures **24,921 53**

Lapsed ..... **$ 78 47**

A distribution of expenditures follows:

A	Salaries	1,893 64
B	Cost of Living Bonus	172 40
C	Allowances	53 60
D	Materials and Supplies	2,280 69
E	Travelling Expenses	68 89
F	Freight	52 45
G	Maintenance of Equipment	20,399 86
		$ 24,921 53

COMMENTS

G Payments amounting to $20,286 were made to Halifax Shipyards, Ltd.

Allotment: Aids to Navigation—Repairs to Lightship No. 15, *Sambro* **42,000 00**

Expenditures **33,223 00**

Lapsed ..... **$ 8,777 00**

COMMENTS

Payments amounting to $32,826 were made to Halifax Shipyards Ltd.

Allotment: War Bonus to personnel of Department of Transport vessels operating in war zones **44,000 00**

Expenditures **35,896 44**

Lapsed ..... **$ 8,103 56**

COMMENTS

Expenditures charged to this allotment are made under authority of P.C. 122/7359 dated August 19, 1942, to enable payments to be made as a war bonus equivalent to 25 per cent of the amount payable at the basic rates of pay presently established for the various ratings and classifications of employment in this service, to the officers and other personnel of any Department of Transport vessels while operating in waters outside of their home port from time to time, in any zone determined by the Minister of Transport to be a war zone.

Allotment: Marine Service Steamers including Icebreakers—Reconditioning of the C.G.S. *Lady Grey* **225,000 00**

Expenditures **215,000 00**

Lapsed ..... **$ 10,000 00**

COMMENTS

Payment of entire sum made to Canadian Vickers Ltd., Montreal.

Allotment: Marine Service Steamers including Icebreakers	**180,000 00**
Expenditures	**176,494 25**
Lapsed	**$ 3,505 75**

A distribution of expenditures follows:

A	Salaries and Wages	30,475 23
B	Cost of Living Bonus	4,598 38
C	Board	8,114 35
D	Fuel	32,382 65
E	Materials and Supplies	19,710 81
F	Repairs	80,100 77
G	Sundries	1,112 06
		$ 176,494 25

COMMENTS

This allotment is provided for extra costs of operation of Marine Service Steamers due to war conditions.

D E F G Payments of $5,000 or over were: Canadian Marconi Co. Ltd., $5,169.73; Canadian Vickers Ltd., Montreal, $26,279.53; Davie Shipbuilding & Repairing Co., Ltd., $12,676; Halifax Shipyards Ltd., $18,803.50.

Allotment: Dredging of an area in the St. Charles River	**37,098 20**
Expenditures	**$ 37,098 20**

COMMENTS

Payment of entire sum made to Marine Industries Ltd., Sorel.

Allotment: Nautical Services	**35,680 00**
Expenditures	**29,672 89**
Lapsed	**$ 6,007 11**

A distribution of expenditures follows:

A	Salaries	16,009 59
B	Cost of Living Bonus	2,105 49
C	Travelling Expenses	1,829 11
D	Sundries	9,728 70
		$ 29,672 89

COMMENTS

A As of March 31, 1943, there were 14 employees paid from this allotment.

C Travelling expenses in excess of $300 were: J. W. Kerr, $407.52; G. Sanders, $1,171.02.

Allotment: Aids to Navigation	**50,000 00**
Expenditures	**45,812 92**
Lapsed	**$ 4,187 08**

A distribution of expenditures follows:

A	Salaries	17,427 06
B	Cost of Living Bonus	2,197 90
C	Materials and Supplies	26,187 96
		$ 45,812 92

COMMENTS

This allotment is for additional aids to navigation for war emergency control of light-stations, fog alarms and radio beacons and unforeseen expenditures for like purposes occasioned by war conditions.

C Payment of $10,784.06 was made to Halifax Shipyards, Ltd.

Allotment: Compensation to masters and crews of Canadian vessels for loss of personal effects	**100,000 00**
Expenditures	**77,892 95**
Lapsed	**$ 22,107 05**

COMMENTS

Under the War Measures Act, c. 206, R.S., P.C. 3358, dated November 10, 1939, as amended by P.C. 91/3191, dated May 6, 1941, authorized provision for the payment of compensation of such masters and members of the crews of ships of Canadian registry or licence, and such Canadian salt water fishermen who, as a result of enemy action or counter-action against them, suffer the loss of their personal effects on board their respective vessels.

The following payments of $100 or over were made:

Name	Amount	Name	Amount
Agrignon, P.	$150 00	Brown, W. W.	175 00
Albert, R.	210 00	Brownlee, J.	300 00
Alexander, H.	300 00	Buchan, J.	210 00
Arsenault, J.	250 00	Burchill, H.	250 00
Ashton, L. E.	195 00	Burt, A.	300 00
Atkins, M. D.	250 00	Burton, M.	210 00
Authier, A.	150 00	Cameron, D.	250 00
Bannister, F.	301 55	Canadian Pacific Steamships	210 00
Barnett, E. J.	250 00	Carrie, T. G.	250 00
Barr, J. E.	300 00	Clement, Lyte	150 00
Barras, R.	300 00	Clements, J. F.	150 00
Barrett, R. A.	300 00	Cocking, T. W.	250 00
Beaudin, J. L.	163 25	Collie, W. J.	350 00
Billy, P.	150 00	Cormier, J. R.	300 00
Blaney, A. E.	250 00	Cote, J. M.	300 00
Boucher, E.	210 00	Covey, W. D.	300 00
Boucher, P.	150 00	Crawford, T. G.	250 00
Boucher, R.	191 50	Creaser, R. L.	210 00
Bowen, W. M.	500 00	Curtis, G. F.	300 00
Broeckaert, L. L.	150 00	Daniel, I.	175 00
Brooke, R. P.	250 00	Dench, E. H.	300 00
Brown, A. E.	350 00	Dixon, J.	250 00

Name	Amount
Donnelly, J. W.	300 00
Donovan, C.	295 75
Drummond, J.	250 00
Dube, G. B.	350 00
Dyer, H. H.	109 00
Earle, K. V.	300 00
Earnshaw, A.	300 00
Effron, F.	250 00
Emanuel, W.	350 00
Evans, W. R.	150 00
Falvey, P. R.	250 00
Ford, F. G.	180 67
Fougere, W. J.	105 00
Francis, D.	210 00
Gignac, R.	478 00
Gillespie, F. T.	250 00
Gottreaux, A.	150 00
Goulden, R.	300 00
Grace, J.	150 00
Green, J. R.	210 00
Griffiths, W.	250 00
Hansen, K. J.	150 00
Hansen, S. A.	350 00
Hartigan, L. A.	300 00
Hartling, S.	272 00
Hartling, W. F.	149 95
Harvey, F. C.	300 00
Harvey, W. N.	300 00
Harvie, A.	198 84
Henderson, W.	210 00
Herbert, J.	210 00
Hollett, R. B.	300 00
Holmes, A. W.	250 00
Holmes, J. L.	600 00
Holmes, S. H.	150 00
Hooper, E. W.	250 00
Hudson, C. L.	300 00
Hunt, C.	300 00
Jensen, M.	600 00
Johannes, R.	210 00
Johnson, V. R.	300 00
Johnston, L. H.	300 00
Jones, E. G.	250 00
Jordon, J.	210 00
Kam, Chan	156 90
Kean, W.	300 00
Kelly, P. A.	495 00
Kennedy, G. C.	150 00
Kent, S. H.	300 00
Kerr, A.	150 00
Kerr, R. J.	300 00
King, G. B. L.	250 00
La Chevretiene, R.	210 00
Lacroix, A.	210 00
Lam, C.	158 00
Lambert, Leo	250 00
Laurent, J. A.	300 00
Le Patourel, P. A.	250 00
Lewin, W. E.	250 00
Lyon, E.	350 00
MacDonald, J. P.	300 00
MacFarlane, B.	170 00
MacLean, R. A.	250 00
MacPhee, J. H.	150 00
Marcel, J. A.	300 00
Marchand, C.	230 00
Masson, J.	300 00
McArthur, W. H.	250 00
McCarthy, J. C.	250 00
McConnell, R.	300 00
McDonald, J.	210 00
McGinnis, W.	166 50
McKean, R. A.	250 00
McLean, H.	300 00
McMahon, S. P.	250 00
McMillan, F. S.	300 00
McNeil, M. J.	210 00
Meikle, G. L.	250 00
Meldrum, R. S.	300 00
Mercer, T. E.	150 00
Millward, A.	250 00
Morphet, W. E.	350 00
Moulton, J.	150 00
Mountain, T. J.	500 00
Murray, C. E.	250 00
Nolan, D.	350 00
Norman, C.	141 57
O'Brien, J. W.	300 00
O'Donnell, J. A.	250 00
O'Leary, M. C.	175 00
Oliver, W.	300 00
O'Neil, F. J.	250 00
Ovenstone, H.	300 00
Owen, H. J.	300 00
Owen, R.	250 00
Pace, H. C.	250 00
Palmer, G. L.	250 00
Petipas, F. R.	300 00
Porch, J.	150 00
Poussard, A.	250 00
Price, A. M.	231 50
Rasmussen, H.	350 00
Richards, R.	250 00
Riggs, E.	300 00
Robinson, W. J.	250 00
Rodriguez, C.	250 00
Romard, M.	300 00
Ross, A. J.	150 00
St. Jean, A.	105 00
Santerre, J. P.	230 00
Savory, J.	210 00
Scantlebury, F. D.	250 00
Sears, J. A.	144 25
Semple, W.	300 00
Shanahan, G. J.	250 00
Shaw, F. M.	210 00
Skinner, C. J.	300 00
Smith, D. W. D.	170 00
Smith, Donald	300 00
Smith, F. Y.	300 00
Smith, J. B.	500 00
Smith, J. J.	350 00

Name	Amount
Smith, Mrs. Lydia (for Henry Smith)	250 00
Smith, N. E.	500 00
Stainton, H.	300 00
Stamwood, R.	150 00
Stevens, H.	157 00
Stewart, C.	350 00
Thers, K. C. P.	150 00
Thompson, N.	250 00
Thompson, S. E.	250 00
Todhunter, C. E.	150 00
Tuzo, H. C.	300 00
Vilhelm, H. A.	210 00
Vukic, J.	300 00
Walker, S. C.	210 00
Walker, S. D.	150 00
Westhaver, S. R.	175 00
Wilkie, J. B.	392 45
Wilkinson, J. D.	175 00
Willehard, P. E.	210 00
Williams, D. B.	250 00
Williams, E. J. L.	300 00
Williams, R. A.	500 00
Zwior, G. B.	250 00

Allotment: Administration of Pilotage **2,900 00**

Expenditures **2,707 88**

Lapsed ..... **$ 192 12**

COMMENTS

This allotment was to provide for the liquidation of commitments authorized in 1941-42 for war service operation of C.G.S. *Citadelle*. The expenditures were for materials and supplies. Payments were made as follows: Canadian Car & Foundry Co., Ltd., $1,231.88; Dominion Steel & Coal Corp., Ltd., $1,476.

Allotment: Nautical Services—Boards of Inquiry **2,000 00**

Expenditures **180 00**

Lapsed ..... **$ 1,820 00**

Allotment: Expenses re delivery of C.G.S. *Montcalm* to Russia **85,000 00**

Expenditures **80,133 00**

Lapsed ..... **$ 4,867 00**

A distribution of expenditures follows:

A	Wages	41,107 64
B	Repatriation Expenses	3,530 62
C	Insurance	500 00
D	Repairs	13,147 73
E	Miscellaneous and Unforeseen Expenses	15,004 82
F	Fuel	6,842 19
		$ 80,133 00

RAILWAY SERVICE

Allotment: Design, construction and operation of additional harbour and transportation facilities at the Port of Halifax	**507,580 00**
Expenditures	**483,099 39**
Lapsed	**$ 24,480 61**

COMMENTS

The expenditures were approved by P.C. 148/2980 of April 30, 1941, and the Canadian National Railways was paid the entire amount.

Allotment: To construct and equip buildings (bunks and dining houses) to provide accommodation at Saint John, N.B. for 200 to 250 railway freight handlers engaged in handling export and import freight for the Ministry of War Transport of the United Kingdom. Construction to be undertaken by Wartime Housing Limited	**75,000 00**
Expenditures	**nil**
Lapsed	**$ 75,000 00**

COMMENTS

No accounts had been rendered to the close of the fiscal year.

Allotment: To provide for the total cost of degaussing all Canadian registered ships as well as foreign flag vessels either seized in prize or requisitioned by the Canadian Government that have been or may be fitted with this special defensive apparatus	**465,575 00**
Expenditures	**420,740 24**
Lapsed	**$ 44,834 76**

COMMENTS

Payments were made as follows: Babcock-Wilcox and Goldie-McCulloch Co., Ltd., $71,398; British Admiralty, $5,597.45; B.C. Marine Engineers & Shipbuilders Ltd., $30,373.62; Burrard Dry Dock Co., Ltd., $52,770.75; Canadian Tramp Shipping Co., Ltd., $6,688.31; Dominion Shipping Co., Ltd., $600; Imperial Oil Ltd., $99,080.05; Northern Electric Co., Ltd., $59,433.78; Nova Scotia Light and Power Company, $22,147.26; Quebec Pilotage Authority Ltd., $15; Saint John Iron Works Ltd., $9,462.87; Sydney Foundry & Machine Works Ltd., $3,013.54; United Towing and Salvage Co., Ltd., $2,775.50; Victoria Machinery Depot Co., $11,082.28; Yarrows Ltd., $46,301.83.

NATIONAL HARBOURS BOARD

Allotment: Equipment and operation of Fire tug *Rouille* at Halifax	**56,000 00**
Expenditures	**55,346 65**
Lapsed	**$ 653 35**

COMMENTS

Expended as follows: rent of fire boat, J. P. Porter and Sons, Limited, $24,000; operation and maintenance expenses, $43,346.65, less amount paid by City of Halifax, $12,000.

Allotment: Halifax, Extension of Pier 9, Richmond Terminals	**155,000 00**
Expenditures	**154,379 25**
Lapsed	**$ 620 75**

COMMENTS

The contractor, J. P. Porter and Sons, Limited, was paid $135,420; Standard Construction Company, $5,393.99 for planking; inspection, engineering, materials, etc., $13,565.26.

Allotment: Halifax, Moorings for Ships under Repairs	**17,500 00**
Expenditures	**16,012 89**
Lapsed	**$ 1,487 11**

COMMENTS

This amount was paid to J. P. Porter and Sons, Limited, Montreal, upon completion of contract.

Allotment: Additional Unloading Facilities at the Grain Elevator—Halifax	**90,000 00**
Expenditures	**50,883 99**
Lapsed	**$ 39,116 01**

COMMENTS

Expended as follows: Montreal Harbour for depreciated value of car dumper, $45,420; engineering, materials, etc., $5,463.99.

Allotment: Saint John, West Side, Wooden Pile Dock	**10,500 00**
Expenditures	**9,232 01**
Lapsed	**$ 1,267 99**

COMMENTS

Expended as follows: Diamond Construction Company, Limited, Fredericton, $3,995.48; sundry payments for materials, engineering, etc., $5,236.53.

Write-Down of Assets

Canadian National Railways Securities Trust Stock—	
Canadian National Railways Capital Revision Act, c. 22, 1937	$ 4,575,998 43

The capital stock of the Canadian National Railways Securities Trust was reduced during the year by $4,575,998.43 due to line and property abandonments arising out of transactions during and applicable to the calendar year 1942. The amount is offset by a similar amount under Revenue.

Non-Active Accounts

Increase in Canadian National Railways Securities Trust Stock—		
Canadian National Railways Capital Revision Act, c. 22, 1937		$ 36,135,861 28

The Canadian National Railways Securities Trust Stock was increased by $36,135,861.28 during the year and was accounted for as a capital gain through the Proprietor's Equity Account. The amount is offset by a similar amount included as a special credit to Consolidated Fund.

The details of this, and the immediately preceding item are exhibited below.

The cash surplus of the Railway System together with the capital gain on the repatriation of securities, and capital losses in respect of which His Majesty has not made cash reimbursement to the Railway, are shown hereunder:

Surplus Earnings of the Canadian National Railway System for the year 1942	(Cr.)	25,063,268 32
Capital Gain on repatriation of Securities	(Cr.)	11,072,592 96
Line Abandonments—		
Sunny Brae-Guysborough Branch, 53·84 miles	2,690,285 08	
Bay City Terminal Facilities (adjustment of 1941)	(Cr.) 103,063 48	
West Duluth Lumber Dock	125,583 53	
Acadia Valley Branch, 18·3 miles	181,443 30	
Vancouver Island Line, 40·2 miles	1,681,750 00	4,575,998 43
Net Gain credited to Proprietor's Equity Account	(Cr.)	$ 31,559,862 85

Expenditures for other Departments

Services were rendered and work performed for other departments by the Department of Transport, the expenditures for which were charged to the war allotments of such departments in the amounts indicated below:

Department of Munitions and Supply—		
Air Service Contracts	507,573 93	
Marine Service Contracts	1,514,945 09	
National Harbours Board—		
Closing gap and backfilling at Section 56, Montreal Harbour	118,079 83	2,140,598 85
Department of National Defence—Army Services—		
Goose Bay Aerodrome and The Narrow—Rigolet Accommodation for Infantry and Manning Personnel	2,013,749 11	
Construction of Runway—Suffield, Alta.	214 50	
Supplying Power—Shelburne Naval Base	8,085 18	
Purchase of Land at McGivney Junction, N.B.	111 50	2,022,160 29
Department of National Defence—Naval Services—		
Operating Costs—C.G.S. *Jalobert*	39,108 83	
Construction of Radio Workshop at Victoria, B.C.	2,616 15	
Construction of Radio Beacon—St. Margaret's Bay, N.S.	16,363 27	
Construction of Radio Transmitters at St. James and Langara, B.C.	14,103 71	
Compensation to Radio Operators	27,022 04	
Purchase of Land for Shelburne Naval Base	40 00	99,254 00
Department of National Defence—Air Services—		
R.C.A.F. and British Commonwealth Air Training Plan		54,575,560 84
		$ 58,837,573 98

The status of the Capital and Non-Active Asset Accounts as at March 31, 1943, affected by the foregoing revenues, expenditures and other charges is as follows:

	Dr. Balance Mar. 31, 1942	Charges	Credits	Dr. Balance Mar. 31, 1943
	$ cts.	$ cts.	$ cts.	$ cts.
[11 *(a)*] Public Works—Canals—				
St. Lawrence Canals (Soulanges)	34,139,764 00		74 30	34,139,689 70
Welland Canal	27,519,305 16		42,075 00	27,477,230 16
Welland Ship Canal	130,840,786 98		14 70	130,840,772 28
	192,499,856 14		42,164 00	192,457,692 14
[11] *(b)* Public Works—Railways—				
Canadian Government Railways—				
Intercolonial Railway	110,780,248 41		6,465 00	110,773,783 41
Hudson Bay Railway	33,172,483 91	37,555 45	26,466 55	33,183,572 81
	143,952,732 32	37,555 45	32,931 55	143,957,356 22
[11 *(c)*] Public Works—Miscellaneous—				
Civil Aviation—				
Airways and Airports	9,392,082 69	1,480,971 61	712 67	10,872,341 63
Icebreaker and Service Vessels	704,981 51	55,717 36		760,698 87
St. Lawrence River Improvements	82,045,502 90	1,701,440 62		83,746,943 52
National Harbours Board—				
Churchill Port and Terminals	13,171,959 28		26,807 39	13,145,151 89
	105,314,526 38	3,238,129 59	27,520 06	108,525,135 91
[11 *(g)*] Canadian National Railway Securities Trust Stock	267,283,019 32	36,135,861 28	4,575,998 43	298,842,882 17
[11 *(j)*] National Harbours Board (Advances Non-Active)—				
Chicoutimi	3,837,914 28	145 98		3,838,060 26
Churchill	10,258 98			10,258 98
Halifax	12,452,105 04	19,307 08		12,471,412 12
Montreal—				
Jacques Cartier Bridge	4,815,356 00	379,700 00		5,195,056 00
Quebec	27,777,531 14	3,463 59	15,000 00	27,765,994 73
Saint John	16,550,118 01	254,435 51		16,804,553 52
Three Rivers	3,741,082 55	473 61		3,741,556 16
	69,184,366 00	657,525 77	15,000 00	69,826,891 77
	778,234,500 16	40,069,072 09	4,693,614 04	813,609,958 21

Note re National Harbours Board (Advances Non-Active)—With the exception of the amount shown under Montreal—Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures or are for retirement of maturing debentures due the public and are fully secured by debentures and certificates of indebtedness.

TRUST AND SPECIAL ACCOUNTS

[9] Miscellaneous Current Accounts

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
A	Canadian Government Railways—Working Capital...	16,771,980 54			16,771,980 54
B	Department of Transport Stores Account	1,221,347 02	2,495,283 04	2,677,172 16	1,403,236 14
C	General Dredging Contractors Ltd. (Marine Industries Ltd.)	341,708 80	341,708 80		
D	British Air Ministry—Successors to the Ministry of Aircraft Production (Cr.)	126,588 75		335,571 17	208,982 42
		$ 18,208,447 61	$2,836,991 84	$3,012,743 33	$ 18,384,199 10

COMMENTS

B The Stores Account is operated under the authority of the Department of Transport Stores Act of 1937 as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same are credited to the Stores Account concurrently with the payments of equivalent amounts out of the appropriations of the Department.

The amount of the outstanding advances may at no time exceed $1,000,000 and the inventory of stores at the end of each fiscal year may not exceed $1,500,000 (P.C. No. 2589 dated April 1, 1943).

The following statement shows the inventory position:

Inventory, April 1, 1942		1,221,347 02
Purchase of materials, supplies, etc.		2,677,172 16
		3,898,519 18
Deduct—		
Value of materials, and supplies issued	2,381,544 26	
Rebates for containers, etc., returned	113,738 78	
		2,495,283 04
Value of stores on hand March 31, 1943		$1,403,236 14

Purchases of materials, supplies, etc., in excess of $5,000 were made as follows: Albert and McCaffery, Ltd., Prince Rupert, $20,374.55; Anaconda American Brass Ltd., New Toronto, $76,133.84; Atlas Steels Ltd., Welland, $46,722.31; O. Belanger & Fils, Ltee., Lachine, $6,436.98; Beloeil Foundry Ltd., Beloeil, P.Q., $6,173; British American Oil Co., Ltd., $6,149.11; Canada Cement Co. Ltd., Montreal, $9,306.42; Canada Metal Co., Ltd., Montreal, $18,932.16; Canada Wire & Cable Co., Ltd., Toronto, $84,921.94; Canadian Drawn Steel Co., Ltd., Hamilton, $6,752.72; Canadian-Fairbanks Morse Co., Ltd., $20,329.41; Canadian General Electric Co., Ltd., $160,309.79; Canadian Industries Ltd., $11,283.12; Canadian Import Co., Ltd., Quebec, $54,751.55; Canadian Liquid Air Co., Ltd., $9,360.60; Canadian Marconi Co., Ltd., $85,129.72; Canadian National Railways, $16,602.17; Canadian Oil Companies, Ltd., $22,926.53; Canadian Tube & Steel Products Ltd., $8,158.18; Canadian Telephones & Supplies Ltd., $26,406.74; Canadian Westinghouse Co., Ltd., $24,348.79; Cordage Distributors Ltd., Toronto, $14,173.69; S. Cunard & Co., Ltd., Halifax, $22,692.54; Davis Lumber Co., St. Catherines, $6,763.97; Dominion Chain Co., Ltd., Niagara Falls, $5,070.51; Dunlop Tire & Rubber Goods Co., Ltd., $5,421.76; W. C. Edwards Co., Ltd., Ottawa, $72,418.55; Empire Brass Mfg. Co., Ltd., London, $91,503.81; Thos. Firth and John Brown Ltd., Montreal, $7,184.51; General Coal Co., Ltd., West Saint John, $41,111.54; B. Greening Wire Co., Ltd., Hamilton, $5,474.13; C. & W. Hackett, North Sydney, $9,885.25; J. & D. A. Harquail Co., Ltd., Campbellton, N.B., $12,026.89; Hayes

Steel Products Ltd., Merritton, $32,384.79; Imperial Oil Ltd., $173,163.21; Instruments Ltd., Ottawa, $11,612.48; Irving Oil Co., Ltd., $28,151.94; Lucien Lachapelle, Sorel, $53,584.65; A. C. Leslie & Co., Ltd., Montreal, $6,092.60; Marine Industries Ltd., Sorel, $7,735.87; E. J. Maxwell Ltd., Montreal, $5,587.91; McColl-Frontenac Oil Co., Ltd., $30,060.74; Merchants Coal Co., Ltd., Montreal, $7,713.55; C. O. Monat & Co., Ltd., Montreal, $5,007.71; Northern Electric Co., Ltd., $114,763.72; A. T. O'Leary & Co., Halifax, $9,767.55; Page Hersey Tubes, Ltd., Toronto, $6,350.82; People's Gas Supply Co., Ltd., Ottawa, $10,104.10; A. Picard & Co., Charlottetown, $8,495.74; Pintsch Compressing Corp., Montreal, $6,676.46; T. E. Ryder Machinery Co., Montreal, $8,396.55; St. Lawrence Coal Co., Ltd., Montreal, $7,474.63; St. Lawrence Coaling Ltd., Three Rivers, P.Q., $9,979.06; Sangamo Co., Ltd., Toronto, $17,556.36; Shawinigan Chemicals Ltd., Montreal, $10,084.49; James Sheppard & Sons Reg'd, Montreal, $6,691.94; Sherwin Williams Co. of Canada Ltd., $11,893.40; Shoe Machine Parts Ltd., Toronto, $5,346.83; D. Square Co., Canada, Ltd., Toronto, $13,725.61; Stanley Works of Canada Ltd., Hamilton, $6,531.09; Steel Co. of Canada Ltd., $9,188.11; Sterling Rubber Co., Ltd., Guelph, $8,782.32; Toronto Metal Spinning Co., $15,000.84; Union Oil Co. of Canada, Ltd., Vancouver, $5,134.45; Vancouver Island Coals Ltd., Nanaimo, $14,035.04; Victoria Lumber & Mfg. Co., Ltd., $6,009.85; Wilkinson & McClean Ltd., Calgary, Alta., $33,044.06; Williams & Wilson Ltd., Toronto and Montreal, $11,834.90; A. R. Williams Machinery Co. of Vancouver Ltd., $8,248.21.

C Balance of purchase price of Sorel Shipyard and Dredging Fleet.

D The closing balance represents the value of work performed by the Department of Transport for the British Air Ministry not recovered at the close of the fiscal year.

[6] Loans and Advances

		Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
	CANADIAN NATIONAL RAILWAY COMPANY	$ cts.	$ cts.	$ cts.	$ cts.
A	Advances, Refunding Act, 1938	51,825,060 93		59,315,407 95	111,140,468 88
A	Advances, Financing and Guarantee Act, 1939	11,332,113 11	11,332,113 11		
A	Advances, Financing and Guarantee Act, 1940	7,572,579 77	7,572,579 77		
A	Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Perpetual Debenture Stock	105,935,798 53		480,883 36	106,416,681 89
A	Advances, Financing and Guarantee Act, 1941	11,943,000 29	5,308,575 44		6,634,424 85
A	Advances, Financing and Guarantee Act, 1941—Purchase of Securities—Non-Sterling			9,889,898 41	9,889,898 41
A	Temporary Loan for Working Capital—The War Appropriation Act, 1941	17,121,725 37	3,214,725 66		13,906,999 71
A	Temporary Loan, The War Appropriation Act, 1942 for development of Vermilion Oil Fields			* 35,000 00	35,000 00
A	Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	191,602,582 22		61,321,885 88	252,924,468 10
A	Advances, Financing and Guarantee Act, 1942			5,754,914 23	5,754,914 23
A	Advances, Financing and Guarantee Act, 1942—Purchase of Securities			18,261,612 70	18,261,612 70
B	Trans-Canada Air Lines Corporation		950,000 00	950,000 00	
C	Purchase of Railway equipment leased to—Canadian National Railway Company—				
	1936 Agreement	4,654,557 73	517,173 07		4,137,384 66
	1940 Agreement	13,887,556 46	991,968 32		12,895,588 14
	1941 Agreement	1,027,425 52		* 16,416,838 42	17,444,263 94
	Total	416,902,399 93	29,887,135 37	172,426,440 95	559,441,705 51

	Dr. Balance Mar. 31, 1942	Receipts	Disbursements	Dr. Balance Mar. 31, 1943
	$ cts.	$ cts.	$ cts.	$ cts.
CANADIAN PACIFIC RAILWAY COMPANY				
C Purchase of Railway equipment leased to— Canadian Pacific Railway Company—				
1936 Agreement	3,526,153 85	3,526,153 85		
1940 Agreement	9,288,057 00	9,288,057 00		
	12,814,210 85	12,814,210 85		
CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED				
D Loan to provide for Working Capital	450,000 00			450,000 00
NATIONAL HARBOURS BOARD				
E Montreal	60,325,707 61	605,357 43	370,161 69	60,090,511 87
E Vancouver	25,090,942 02	73,585 90	42,272 76	25,059,628 88
	85,416,649 63	678,943 33	412,434 45	85,150,140 75
Grand Total	515,583,260 41	43,380,289 55	172,838,875 40	645,041,846 26

* Net advances under authority of the War Appropriation Act, 1942. The authorizations were for $150,000 and $16,549,266, respectively.

COMMENTS

A Transactions in connection with advances made by the Government to the Canadian National Railways during the fiscal year ending March 31, 1943, for capital purposes, purchase of outstanding securities and retirement of maturing obligations under the authorities quoted, the net advances made amounting to $127,631,608.55, which includes advances of $61,321,885.88 to the Canadian National Railways under the War Appropriation (United Kingdom Financing) Act 1942 for the purchase of securities held by the Government of the United Kingdom.

B These transactions represent advances to the Canadian National Railways for purchase of capital stock of the Trans-Canada Air Lines Corporation and repayments of the advances by the Railways.

C Transactions in connection with advances made by the Government to the Canadian National Railways and the Canadian Pacific Railway Company under terms of hire-purchase agreements. During the current fiscal year the advances to the Canadian National Railways were increased by $14,907,697.03, while the advances to the Canadian Pacific Railway Company were paid off.

E Generally, in connection with these accounts, there is a parliamentary appropriation provided, the expenditure from which is treated as Loans and Investments through such accounts. The appropriation in the present year, and the accounting therefor, follow—

Vote 414 Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1942 on any or all of the following accounts:

Reconstruction and Capital Expenditures—

	Appropriations	Expenditures	Lapsed
Montreal	545,630 00	296,006 58	249,623 42
Vancouver	40,000 00	40,000 00	
	585,630 00	336,006 58	249,623 42
Less amount to be expended from Replacement Funds	42,300 00		42,300 00
	$ 543,330 00	$ 336,006 58	$ 207,323 42

In addition to the above, an amount of $76,427.87 was transferred from the Generally—Unforeseen Item of Vote 409, listed as a Government Owned Enterprise Non-Active Account, to Loans and Investments as an Active Account and used for Capital Expenditures.

The following is a distribution of total advances:

	Montreal	Vancouver	Total
Vote 409	74,155 11	2,272 76	76,427 87
Vote 414	296,006 58	40,000 00	336,006 58
	$ 370,161 69	$ 42,272 76	$ 412,434 45

In accordance with Section 29 of the National Harbours Board Act, certificates of indebtedness bearing interest at 3½ per cent per annum, totalling $412,434.45, were issued to the Government.

ADVANCES FOR WORKING CAPITAL

Advances for working capital under authority of Section 28 of the National Harbours Board Act were also made in the amounts of $90,000 to Churchill Harbour and $5,000 to Prescott Elevator and repaid during the fiscal year.

[21] Contingent and Special Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
	$ cts.	$ cts.	$ cts.	$ cts.
A Canadian Broadcasting Corporation Funds	75,331 92	3,925,028 31	3,768,669 99	231,690 24
B Canadian Government Merchant Marine Ltd.—War Operations Suspense	2,008,243 39	1,468,569 31		3,476,812 70
C Radio Traffic	662 33	6,832 61	4,800 92	2,694 02
D Department of Transport—Suspense	44,902 15	22,864 16	10,628 18	57,138 13
E Employees' Compensation Clearing Account—Defence Projects, Dept. of Munitions and Supply	1,663,087 19	3,973,632 51	1,286,704 04	4,350,015 66
F National Harbours Board Accounts—				
No. 1 Current	677,113 64	16,526,983 96	15,987,289 46	1,216,808 14
No. 2 Security Deposits	74,856 02	19,803 45	89,917 96	4,741 51
No. 3 Sundries	350,167 41	4,570,684 56	4,304,292 69	616,559 28
G Unclaimed Cheques Suspense—Transport	45,819 29	368 68	20 42	46,167 55
H War Savings Certificates Suspense—Transport	2,829 50	22,664 00	23,466 50	2,027 00
I Webster Trophy—Special Fund	215 50	6 00		221 50
J Pilots' General Account—				
Halifax District		351,299 49	351,299 49	
Saint John District		64,763 57	64,763 57	
Sydney District		124,948 72	124,948 72	
K Halifax Pilots' Undivided Surplus Account		27,825 93	27,825 93	
L Sydney Pilots' Undivided Surplus Account	13,470 79	105 01	250 00	13,325 80
	4,956,699 13	31,106,380 27	26,044,877 87	10,018,201 53

COMMENTS

A This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance, and with the costs of collection of such fees. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.

B By authority of P.C. 1594 dated April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206, R.S., ships seized in prize and either requisitioned for use by the

Canadian Government or condemned by the Court as prize, are operated on behalf of the Government of Canada by the Canadian Government Merchant Marine Limited. The balance as at March 31, 1943, represents the amount on deposit with the Minister of Finance and is made up as follows: cargo sales, $264,729.57; insurance, $2,001,161.10; operating surpluses, $1,210,922.03.

C To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service for radio messages. The charges collected are apportioned to the public utilities concerned and disbursements made accordingly from this account. At the close of each fiscal year, moneys earned by the Department of Transport are transferred to revenue; the balance remaining in the account represents the amounts that have not been apportioned.

D To this account are credited moneys received by the Department of Transport for sundry purposes, such as, deposits to cover: cost of operating canal services after regular hours and after close of navigation; wharfage charges that might accrue; costs of damages to canal structures; and wages due seamen lost on board torpedoed vessels held pending direction as to payee. When bills covering costs have been prepared, or advice of beneficiaries is received, disbursements are made herefrom. The closing balance represents uncleared items at close of fiscal year.

E The Employees' Compensation Clearing Account was established by P.C. 1913, April 22, 1941, under the authority of the War Appropriation Act, 1940, so that all moneys having to do with the costs of employees' compensation in connection with defence projects, may be controlled for accounting purposes. The various defence projects pay into this account amounts, based on a percentage of their payrolls, to meet the costs of compensation that will ultimately fall for payment in this regard. The account is charged with audited costs of compensation, and a fair and reasonable proportion of provincial Workmen's Compensation Board's costs of handling compensation matters relative to employees of His Majesty. The closing balance represents the amount available as at March 31, 1943, to meet compensation claims.

F These accounts represent moneys received by the Board and deposited to the credit of the Receiver General in accordance with Section 23 of the National Harbours Board Act. They cover deposits of current revenue, security deposits and reserve funds which have been allocated for the replacement of fixed assets and other purposes.

G All cheques, except those drawn against Trust and Special Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account. The above balance represents the liability in respect of this Department at the close of 1942-43.

H Deductions from the salaries of those employees of the Department of Transport who are not paid by Central Pay Office are deposited in this account and cheques are drawn against it in favour of the Bank of Canada as the certificates are fully paid. The closing balance represents the value of incomplete subscriptions at the close of the fiscal year.

I The original deposit made on July 7, 1937, represents donations through the Department of Transport towards a trophy or trophies in connection with civil aviation, and is to be held until medals have been struck and the price has been ascertained. This year's receipts represent interest on principal. The closing balance includes bonds to the value of $200.

J In the pilotage districts of Halifax, Saint John and Sydney, the by-laws, made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The transactions in these accounts represent the earnings and disbursements for the fiscal year.

K L The net collections from the various pilotage districts are credited to the respective pilotage earnings funds, and, except for the salaries of the superintendent and his office staff and certain office expenses which are paid from the Administration of Pilotage appropriation, these funds absorb the cost of operating the service. If at the end of the year there is still a surplus of net earnings over expenses, such surplus is divided among the pilots pro rata. The pilotage committee of each district may reserve a portion of such surplus for future contingencies. There was no undivided surplus for the Sydney

Pilotage District for 1942-43; the amounts indicated represent adjustments of previous fiscal years. The closing balance represents the amount available at the close of the fiscal year.

The 1942-43 transactions in the Halifax account represent the temporary deposit and subsequent withdrawal of an amount in connection with the pilot boat *Camperdown*.

[20] Trust Funds

	Cr. Balance Mar. 31, 1942	Receipts	Disbursements	Cr. Balance Mar. 31, 1943
A Canadian National Railways Employees' Provident Fund...	9,787 80	1,955,287 75	1,964,403 87	671 68
B Pilots' Pension Funds—				
Halifax	169,819 95	26,738 93	15,130 94	181,427 94
Sydney	122,527 75	18,321 16	7,989 68	132,859 23
Saint John	88,404 37	8,523 72	4,334 78	92,593 31
Montreal	266,991 60	22,350 46	17,053 35	272,288 71
British Columbia	143,040 18	14,460 85	16,747 58	140,753 45
	$ 800,571 65	$2,045,682 87	$2,025,660 20	$ 820,594 32

COMMENTS

A The Intercolonial and Prince Edward Island Railway Employees' Provident Fund was established for the purpose of providing life allowances to be paid to employees on the staff of the railway who are retired on account of old age, physical or mental infirmity, etc., under authority of c. 22, Statutes of 1907 and amendments. The receipts consist of (*a*) employees' contributions (1½ per cent of their monthly salary or wage); (*b*) contributions by the Railways each year ($100,000); (*c*) special contribution made by the Railway to offset the deficit as at December 31, 1942 and (*d*) Dominion Government contributions (see Vote 406) charged to the appropriations provided by parliament, all of the above moneys being deposited by the Canadian National Railways to the credit of this account. The disbursements which cover retiring allowances are made by the Canadian National Railways; the closing balance represents the unexpended balance of the fund as at that date.

B Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power from time to time, by by-law confirmed by the Governor in Council, to make certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establishment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilots' earnings. The rates of contribution at the present time are Halifax 5 per cent, Sydney 10 per cent, Saint John 7 per cent, Montreal 7 per cent and British Columbia 7 per cent. These accounts show the transactions of the various funds for the fiscal year and below is a statement showing a division of the opening and closing balances as between amounts invested in bonds and amounts held in cash.

	Cr. Balance Mar. 31, 1942			Cr. Balance Mar. 31, 1943		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax. . . .	163,000 00	6,819 95	169,819 95	173,000 00	8,427 94	181,427 94
Sydney. . . .	120,800 00	1,727 75	122,527 75	128,800 00	4,059 23	132,859 23
Saint John..	86,000 00	2,404 37	88,404 37	89,000 00	3,593 31	92,593 31
Montreal . .	262,000 00	4,991 60	266,991 60	268,000 00	4,288 71	272,288 71
British Columbia .	142,000 00	1,040 18	143,040 18	140,000 00	753 45	140,753 45
	$ 773,800 00	$ 16,983 85	$ 790,783 85	$ 798,800 00	$ 21,122 64	$ 819,922 64



1942-43

Report of the Auditor General to the House of Commons with respect to accounts examined and audited in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and other legislative enactments

AUDITOR GENERAL'S REPORT

1. The Consolidated Revenue and Audit Act, 1931, requires that the Minister of Finance designate those who are to submit statements for audit certification. Accordingly, a Balance Sheet was submitted by the Deputy Minister of Finance and summarized statements of Revenues and Expenditures by the Comptroller of the Treasury. The certificates appearing in the Public Accounts were given subject to the reservations and observations made in this report.

2. The volume of transactions is currently such that the audit took the form of test examinations, the tests generally being regulated by the state of the particular account under examination. As a result of these examinations, I am of opinion that the accounts of the Minister of Finance and of the departments and divisions of the Public Service are being well maintained, although improvements in system might usefully be made. Administrative officers are currently taking such action as is practicable, but an acute shortage exists in the field of accounting personnel.

3. Section 50 of the Consolidated Revenue and Audit Act, 1931, directs that the Auditor General, in reporting the result of his examination and audit to the House of Commons, shall call attention to every case in which

(*a*) a grant has been exceeded; or

(*b*) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or

(*c*) a sum charged against a grant is not supported by proof of payment; or

(*d*) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or

(*e*) a special warrant authorized the payment of any money; or

(*f*) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or

(*g*) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament;

and also "to any other case which the Auditor General considers should be brought to the notice of Parliament." In this report attention is drawn to various matters which appear to come within the ambit of that direction.

THE BALANCE SHEET OF CANADA

4. The Balance Sheet at March 31, 1943, was presented for audit in the same form as has been followed since 1920. A summary is as follows:

Gross Liabilities—		
Funded Debt and Treasury Bills	$7,893,478,422 96	
Floating Debt	117,003,209 75	
Bank Circulation Redemption Fund	4,015,905 14	
Post Office Account	4,603,419 38	
Post Office Savings Bank Deposits	24,373,991 48	
Government Annuities	190,298,479 00	
Insurance and Superannuation Funds	234,600,034 79	
Trust Funds	49,142,042 70	
Contingent and Special Funds	698,816,538 19	
Province Debt Accounts	11,919,968 64	
		$9,228,252,012 03
Active Assets—		
Cash	89,166,201 99	
Special Deposits	2,742,125 05	
Bank of Canada—Capital Stock Investment	5,920,000 00	
Central Mortgage Bank—Capital Stock	250,000 00	
Foreign Exchange Control Board—Advance	400,000,000 00	
Loans and Advances	1,547,810,805 22	
Province Debt Accounts	2,296,151 87	
Unamortized Discounts and Commissions on Loans	74,958,535 40	
Miscellaneous Current Accounts	922,259,091 40	
		3,045,402,910 93
Net Debt (exclusive of interest accrued)		
Balance April 1, 1942	4,045,221,160 80	
Excess of Expenditure over Revenue for the fiscal year ended March 31, 1943	2,137,627,940 30	
		6,182,849,101 10

5. (*a*) *Gross Liabilities.* At March 31, 1943, these totalled $9,228,252,012.03, an increase of $2,579,428,587.67 over the amount at the end of the previous year.

(*b*) Liabilities include only those which have been ascertained and brought into the accounts. Items such as interest accrued but not due, and current obligations incurred for services and supplies not paid for at the end of the fiscal year are not included. Indirect liabilities under government guarantees are not reflected in the Balance Sheet but are set out in a special schedule in the Public Accounts.

(*c*) Obligations payable in other than Canadian currency, such as those portions of the Funded and Floating Debt payable in London and New York are recorded in the Balance Sheet at par of exchange.

6. Section 15 of the Government Annuities Act requires that in the statutory statement with respect to liabilities, "at the end of each fiscal year shall appear the present value of the prospective annuities contracted for up to the end

of such fiscal year." The present value of outstanding contracts is stated as $190,298,479. Premium income and interest credits being insufficient to provide for this liability, the account was augmented by a further amount of $497,790.26 which was charged to ordinary expenditure. In 1936 new mortality tables for the determination of annuity rates were adopted. These tables, reflecting a longer life expectancy, made necessary a general upward revision of annuity premium rates. The sum of $190,298,479 shown as a liability in the Balance Sheet covers the present value of vested annuities based on the revised rates, which amounts to $118,631,536, together with the sum of $71,666,943 representing premiums received and interest accretions on account of deferred annuities. This latter liability holds, however, as a present value only for such annuities as were purchased subsequent to the adoption of the new mortality tables. There is a residue of approximately 13,000 deferred contracts sold prior to September, 1936, of which it is expected 82 per cent will eventually come into payment as annuities to persons who survive maturity dates. These contracts may involve a substantial loss (the loss involved in 538 such contracts maturing in 1942-43 was $382,544) and since these losses have not been provided for in the above valuation, the liability may ultimately prove to be understated in the Balance Sheet.

7. (*a*) *Active Assets.* Assets classed as active totalled $3,045,402,910.93 or $441,800,647.37 more than the amount at the end of the previous fiscal year.

(*b*) Revenue in arrears, and stores, with the exception of the inventories of the Department of Public Printing and Stationery, and the Department of Transport, and the metals purchase accounts of the Royal Canadian Mint and Dominion of Canada Assay Office, are not included in the assets.

(*c*) Assets held in London and New York, such as cash, special deposits and bond holding account investments are shown in the records at par of exchange.

(*d*) The amount of $3,045,402,910.93 was the total of active assets after deducting $75,000,000 as a reserve for possible losses in the ultimate realization of certain active loans and advances. The increase in the reserve during the year was $25,000,000, and a corresponding charge was included in the year's expenditure.

8. During 1942-43 active asset accounts were reduced and expenditure accounts charged with $58,061.81 of which $50,706.81 was in respect of the write down of Soldier and General Land Settlement Loans and $7,355 on account of the cancellation of Canadian Farm Loan Board Capital Stock.

9. *Net Debt.* The gross liabilities being $9,228,252,012.03 and the active assets $3,045,402,910.93, the net debt of the Dominion was $6,182,849,101.10 at March 31, 1943, and was represented by:

Non-Active Assets—		
Balance, April 1, 1942	$1,457,943,772 11	
Net Increase during 1942-43	35,333,399 81	
Balance, March 31, 1943		$1,493,277,171 92
Consolidated Fund—		
Balance, April 1, 1942	2,587,277,388 69	
Net Increase during 1942-43	2,102,294,540 49	
Balance, March 31, 1943		4,689,571,929 18
Net debt		**6,182,849,101 10**

10. (*a*) *Non-Active Assets.* These were comprised of non-productive loans and advances, and expenditures classed as for capital purposes. The net increase of $35,333,399.81 during the year was accounted for as follows:

Net increase in Capital Accounts		$3,173,069 43
Net increase in Loans and Advances Non-Active—National Harbours Board		642,525 77
Increase in Canadian National Railways Securities Trust Stock		36,135,861 28
		39,951,456 48
Less:		
Decrease in Canadian National Railways Securities Trust Stock	$4,575,998 43	
Decrease in Seed Grain and Relief—Department of Mines and Resources	42,058 24	
		4,618,056 67
		35,333,399 81

(*b*) Capital expenditures totalled $3,275,685.04, and refunds of previous years' capital expenditures, $102,615.61, with a resulting net increase of $3,173,069.43 in Capital Accounts during the year.

(*c*) Loans and advances during the year to the National Harbours Board, classed as non-active, totalled $657,525.77. Repayments were $15,000 representing a reduction in the National Harbours Board's indebtedness to the Dominion.

11. During the year non-active asset accounts were increased (by means of debits to expenditures) and Consolidated Fund Account correspondingly decreased (by means of credits to revenues) in order to give effect to:

(*a*) a gain of $11,072,592.96 by reason of the repatriation of Canadian National Railways sterling securities.

(*b*) $25,063,268.32 on account of surplus earnings of the Railway System during the calendar year 1942.

12. Also during the year non-active asset accounts were decreased (by crediting revenues) and the Consolidated Fund Account correspondingly increased (by debiting expenditures) to give effect to the following:

(*a*) line abandonments of the Canadian National Railways during the calendar year 1942	$4,575,998 43
(*b*) established loss in seed grain and relief accounts administered by the Department of Mines and Resources	42,058 24

13. *Consolidated Fund.* This account records the accumulated deficits since Confederation, which at March 31, 1943, amounted to $4,689,571,929.18. Expenditures chargeable to Consolidated Fund totalled $4,347,055,045.50 and revenues $2,244,760,505.01, with a resultant increase of $2,102,294,540.49 in the balance of Consolidated Fund accumulation during the year. This amount added to the $35,333,399.81 being the net increase of non-active assets gives the overall deficit and consequent increase in Net Debt of $2,137,627,940.30 for the fiscal year.

14. *Contingent Liabilities.*—In addition to the direct debt recorded in the Balance Sheet, the Dominion Government has assumed, pursuant to parliamentary authority, various indirect liabilities which are listed in a separate schedule of the Public Accounts. Particulars are:

(*a*) Outstanding bonds and debenture stocks, guaranteed as to the payment of principal and interest, amounted to $706,404,178.43 on March 31,

1943, and consist of guaranteed obligations of the Canadian National Railways amounting to $675,957,496.08; various harbour commissioners' securities amounting to $21,046,682.35; and Canadian National (West Indies) Steamships Limited bonds amounting to $9,400,000. In addition, there is perpetual railway debenture stock, guaranteed as to the payment of interest only, and which amounted to $10,505,683.07 on March 31, 1943. In all cases, stocks and bonds which are payable optionally, or solely, in foreign currencies have been converted at par of exchange.

(*b*) Guarantees at March 31, 1943, assumed by the Dominion pursuant to the several unemployment relief Acts, include bank advances with respect to the Province of Manitoba Savings Office, $5,953,003.79; Province of British Columbia Treasury Bill, $626,533.75; and Province of Manitoba Treasury Bill, $4,805,722.62.

(*c*) The chartered banks are guaranteed against loss with respect to deposits maintained with the Bank of Canada under section 27 of the Bank of Canada Act. The total of such deposits on March 31, 1943, was $260,983,306.74.

(*d*) Under the Home Improvement Loans Guarantee Act, 1937, approved lending institutions are guaranteed against loss on home improvement loans. The Dominion liability is limited to 15 per cent of the aggregate loans made by each lending institution, but as the balance of the loans outstanding on March 31, 1943, had been reduced to less than that amount, the contingent liability of the Government did not exceed the balance of the loans outstanding at that date, $2,341,278.94.

(*e*) The Home Extension Plan, as authorized by Vote 453 of the Appropriation Act, 1942, provides for loans, not exceeding a total of $2,000,000, by approved lending institutions. The purpose is to further conversion of existing houses into multiple family houses in order to increase the supply of housing accommodation in congested urban areas. The Government's contingent liability is limited to 15 per cent of the aggregate of such loans, or $8,555.29 as at March 31, 1943.

(*f*) The Dominion Government has accepted obligations under the Dominion Housing Act, 1935, and the National Housing Act, 1938. On contracts with approved lending institutions, the Dominion agreed to assume a liability for a portion of whatever losses are sustained by the lending institutions. Although not expressed in the form of a guarantee, these obligations constitute indeterminate contingent liabilities.

(*g*) Advances made by chartered banks to the Canadian Wheat Board on account of wheat are guaranteed by the Dominion under the authority of the Canadian Wheat Board Act, 1935. On March 31, 1943, the outstanding advances amounted to $66,975,656.12.

(*h*) The Canadian Wheat Board, during 1942-43, was empowered to deal in flaxseed, soy beans, oats and barley. In order to finance these operations, advances were obtained from chartered banks by means of guarantees. The amount outstanding on March 31, 1943, by categories, was: oats and barley, $232,394.51; flaxseed, $7,650,723.11; and soy beans, $1,153.02.

(*i*) The Dominion has guaranteed the repayment with interest of bank advances obtained by certain firms in connection with war production activities. At March 31, 1943, outstanding advances totalling $1,854,403.86 were subject to guarantee, as follows:

	Guarantee Authorized	Amount Outstanding March 31, 1943
Brown Boggs Foundry and Machine Co. Ltd.	$ 65,000 00	$ 20,606 86
Clyde Aircraft Manufacturing Company Limited	200,000 00	200,000 00
Fairmont Company Limited	1,250,000 00	
Golden Manitou Mines Limited	375,000 00	375,000 00
Marelco Limited	100,000 00	35,500 00
Noorduyn Aviation Limited	2,000,000 00	1,000,000 00
White Canadian Aircraft Limited	85,000 00	20,000 00
A. C. Wickman (Canada) Limited	255,000 00	203,297 00
	4,330,000 00	$1,854,403 86

(*j*) Under the authority of the Seed Grain Loans Guarantee Act, 1938, a guarantee was given with respect to the principal and interest of seed grain loans made by chartered banks to municipalities in Western Canada during the crop year 1938. These were guaranteed in the first instance by the provincial governments. The amount of principal outstanding on which the guarantee was applicable had not been determined as of March 31, 1943. The maximum principal amount authorized to be guaranteed under the Act was $1,900,000 for Alberta and $14,500,000 for Saskatchewan. The Province of Alberta has paid to the interested banks all outstanding 1938 seed grain loans, and accordingly the Dominion's liability with respect thereto was cancelled. The guarantee with respect to Saskatchewan is still outstanding.

(*k*) Pursuant to the Dominion-Provincial Taxation Agreement Act, 1942, provision was made for the payment to each province of the amount by which the actual receipts from the tax imposed by the province on the sale of gasoline are less than the net receipts from this source in the fiscal year of the province ended nearest to December 31, 1940. The gasoline tax revenues thus guaranteed aggregate $56,734,905.96 and the undertaking constitutes an indeterminate contingent liability of the Dominion.

(*l*) By Order in Council of July 10, 1942, the Commodity Prices Stabilization Corporation Limited, a government-owned corporation, was authorized to guarantee certain advances, and interest thereon, obtained by any person from a chartered bank in order to purchase coal, coke, or briquettes during the summer of 1942. The liability of the Corporation is limited to 20 per cent of the aggregate amount of advances made by such bank, but not exceeding $5,000,000 in the aggregate. The contingent liability of the Corporation on March 31, 1943, was $87,395.04.

(*m*) The Commodity Prices Stabilization Corporation Limited, under the authority of an Order in Council of October 9, 1942, was authorized to guarantee certain advances, obtained by any person engaged in the production of logs or lumber, from a chartered bank. The liability of the Corporation is limited to 15 per cent of the aggregate amount of advances made by each bank, but not exceeding $2,500,000 in the aggregate. The contingent liability of the Corporation at March 31, 1943, was $67,543.05.

REVENUES

15. The revenues and credits of the Government of Canada for the fiscal year ended March 31, 1943, from all sources were $2,249,496,177.29, an increase of $760,959,834.32 over the corresponding total of the previous year. A comparison, by classifications, with those of 1941-42 is:

	1941-42	1942-43
Ordinary Account	$1,463,824,202 71	$2,182,798,768 83
Special Account	21,060,093 71	61,961,746 18
Credits to Non-Active Assets	2,630,393 52	4,633,056 67
Refunds on Capital Account	1,021,653 03	102,615 61
	$1,488,536,342 97	$2,249,496,177 29

16. *Special Account.*—This classification is used to record refunds of special and war expenditures of previous years, donations, and other non-recurring receipts which do not lend themselves to classification as ordinary revenue. The purpose is to permit fair comparison from year to year of revenue on Ordinary Account. Consequently, it is noted that in the fiscal year 1942-43, Ordinary Account was credited with certain receipts which in previous years were treated as credits to Special Account. The change in practice was a proper one to make. Special Account receipts and credits amounted to $61,961,746.18. The items were:

Operating surplus of the Canadian National Railways for the calendar year 1942	$25,063,268 32
Capital gain on the repatriation of Canadian National Railways securities	11,072,592 96
Reduction in the reserve account established to meet operating deficits of the Canadian Wheat Board, on a basis of calculations made as at July 31, 1942	6,660,143 33
War donations, $274,771.17, and non-war donations,$1,431.40	276,202 57
Refunds of previous years' special and war expenditures	18,889,539 00

The receipts on Canadian National Railways' accounts were taken into the accounts as offsets to equivalent increases in the Canadian National Railways Securities Trust Stock, represented by a charge to Non-Active Accounts in the year's expenditure.

17. *Credits to Non-Active Assets.*—Amounts totalling $4,633,056.67 were credited to Non-Active Accounts during the year, an increase of $2,002,663.15 compared with the amount credited in the previous fiscal period. Of the total, $4,618,056.67 was an offset to an equivalent amount included in the year's expenditures on account of non-active assets written down to Consolidated Fund. The balance of $15,000 consisted of a reduction in the indebtedness of the National Harbours Board.

18. *Refunds on Capital Account.*—Refunds of previous years' expenditure and other credits to Capital Account during 1942-43 totalled $102,615.61, a decrease of $919,037.42 in comparison with the amount credited to this Account during the preceding year. Receipts were: on account of canals, $42,164; railways, $32,931.55, and miscellaneous public works, $27,520.06.

ORDINARY REVENUES

19. Total revenues on Ordinary account amounted to $2,182,798,758.83, an increase of $228,349,000 over the revenue forecast by the Minister of Finance in his Budget Speech of June 23, 1942. A comparison between the Budget estimate and realized revenue for the year is:

	Estimated	Collected
Customs duties	$ 135,000,000 00	$ 118,962,839 45
Excise duties	134,610,000 00	138,720,722 89
Excise taxes	436,240,000 00	488,712,425 05
Income taxes—		
Personal	435,000,000 00	534,138,152 30
Corporation	305,000,000 00	347,969,723 37
Interest and dividends, etc.	28,000,000 00	28,080,796 35
Excess Profits tax	440,000,000 00	454,580,676 78
Succession duties	15,000,000 00	13,273,483 43
Miscellaneous taxes	15,600,000 00	12,281,140 97
Total tax revenue	1,944,450,000 00	2,136,719,960 59
Non tax revenue	105,000,000 00	116,078,798 24
Total tax and non-tax revenue	$2,049,450,000 00	$2,252,798,758 83
Less:		
Estimated refundable portion		
Personal Income Tax 70,000,000 00	50,000,000 00	
Excess Profits Tax..... 25,000,000 00	20,000,000 00	
	95,000,000 00	70,000,000 00
	$1,954,450,000 00	$2,182,798,758 83

20. *Fees of Department of Agriculture.*—Test audits were made of accounts in offices collecting fees from inspection, registration and licences and record of performance work. It was noted that, with respect to accounts concerning inspection work, while collections were not invariably made promptly, it was the opinion of administrative officers that there were no uncollectible arrears. In the audit of fruit dealers' licences accounts, it was revealed that between November, 1941, and January, 1943, $175 in licence fees had not been deposited to the credit of the Receiver General. The sum was recovered by deduction from the salary of an employee. As a result of the examinations, various recommendations were made to the Department with a view to improving accounting procedures.

21. *Civil Service Act.*—Revenue of the Civil Service Commission amounted only to $115.20. Practically the whole sum is represented by $100 recovered as fines for false representation in soliciting students for a correspondence school in Montreal. On account of war conditions, fees are not levied in connection with competitions held for employment in the civil service.

22. *Passport Fees.*—The receipts from passport fees were $346,889.16, a decrease of $228,620.15 from the receipts of the previous year. The apparent reasons for the decrease are: (*a*) passports were made valid for two years instead of one, and (*b*) it was agreed with the United States of America that from February 15, 1943, Canadian citizens and British Nationals legally resident in Canada would not require passports for visits to the United States of not more

than 29 days. As a result of this agreement, branch offices at Moncton, Windsor and Vancouver were closed in February, 1943. The audit prompted the making of recommendations to the Department with a view to a simplification of system. The Department, effective August 1, 1943, adopted the proposals.

23. *Fines and Forfeitures Collections.*—Section 1036 of the Criminal Code makes provision for payment to the Minister of Finance of fines resulting from certain classes of prosecutions. The introduction of wartime controls has resulted in numerous prosecutions by public agencies, particularly the Wartime Prices and Trade Board. Inquiry into administrative practice results in the opinion being formed that the Board's Enforcement Section is making an effort to have fines collected and paid over to the Receiver General. The same observation applies to activities of the Royal Canadian Mounted Police. But it would be in the public interest were some administrative agency charged with the general duty of making certain that the Government receive all moneys from this source to which it is entitled. A suggestion to that end has been made to the Department of Justice. In the course of the examinations, it was established that the sum of $7,102.32, collected through the R.C.M.P. and remitted to the Department of National War Services, was not deposited to Revenue in the fiscal year 1942-43. The cheques were deposited in September, 1943.

24. *Tax on Insurance Companies.*—In February, 1942, an agreement was made, under the Dominion-Provincial Taxation Agreement Act, 1942, with the Province of British Columbia. No provision was made in it with regard to the provincial tax levied under the British Columbia Insurance Act on reciprocal insurance exchanges, and in 1941 the Province levied and collected $1,043.65. The Dominion Government, by amendment to the Special War Revenue Act, 1942, increased the tax on such reciprocal insurance exchanges for the calendar year 1941 and subsequent years by an amount equivalent to the tax levied under the British Columbia Insurance Act. As British Columbia reciprocal insurance exchanges thus paid a double levy for the year 1941, the Department of Finance refunded these taxes to an amount of $970.30 during the fiscal year ended March 31, 1943, without obtaining, however, prior sanction of the Governor in Council. The required approval of the Governor in Council was given on August 13, 1943.

25. *War Exchange Conservation Act.*—Section 8 permits, on the advice of the Minister of Finance, the Governor in Council to enter into agreements granting assistance "by way of special tax credits and/or special allowances for depreciation or depletion under the Income War Tax Act and/or The Excess Profits Tax Act, if, in the opinion of the Governor in Council, such assistance is necessary in order that an expansion of the exports of any . . . . corporation receiving such assistance may take place or that the exports of any such . . . . corporation may be maintained at levels higher than would otherwise obtain . . . ." For the most part, agreements implementing the foregoing provisions authorize the corporations concerned to make accelerated depreciation deductions from income that would otherwise be taxable under the Acts. These deductions generally consist of pro rata portions of the capital cost of relative plant extensions and additions, or development costs, spread over periods varying from one to several years. Some of the agreements provide that, under certain conditions, the corporations concerned be not subject to taxation liability under the Second Part of the Second Schedule of the Excess Profits Tax Act. Assuming the companies' profits are such as would otherwise bring them within the scope of the Second Part, it is necessary, in order to implement such agreements, to accept the view that section 8 of the Act vests in the Governor in Council the power to agree to exempt from a tax levy.

26. Section 33 of the Consolidated Revenue and Audit Act, 1931, provides that:

> The Governor in Council, whenever he deems it right and conducive to the public good, may remit any duty or toll payable to His Maesty, imposed or authorized to be imposed by any Act of the Parliament of Canada, or any forfeiture or pecuniary penalty imposed or authorized to be imposed. . . .

This section does not appear to vest in the Governor in Council a power to authorize remissions of income and excess profits taxes in advance of levy. For that reason, attention is directed to Order in Council P.C. 1/1866 of March 8, 1943. This Order in Council, made under the authority of section 33, exempts the Telkoal Company Limited of Telkwa, B.C., from taxation at the 100 per cent rate provided in the Second Part of the Second Schedule of the Excess Profits Tax Act for a period of three years commencing January 1, 1943. The Order in Council also grants a special write-off of $30,000 against profits, for purposes of taxation under the Income War Tax Act and the Excess Profits Tax Act, for pre-development expense. This write-off is to be at the rate of $10,000 per annum for each of the three years.

27. *Pelagic Sealing Revenues.*—A shipment of one thousand skins received from the United States under the terms of the Treaty were lost at sea due to enemy action. They were being returned to Canada for marketing, after processing in England. The shipment was not insured.

28. *Fisheries, Fines and Forfeitures.*—Fines and forfeitures amounting to $27,252.74 were collected for infractions of the various Fisheries statutes. Section 94 of the Fisheries Act authorizes the Minister to remit penalties and to restore forfeitures. During the year, no amounts were remitted under the authority of this section of the Act, although certain confiscated equipment was returned. Oyster lease rentals amounting to $125 were cancelled under the authority of the Governor in Council.

29. *Remissions by Department of Insurance.*—Penalties amounting to $4,180 were received during 1942-43 from companies for delay in filing certain statements within the time specified by the statutes under which they transacted business in Canada. Amounts totalling $3,400 were subsequently refunded by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, 1931.

30. *Penitentiaries Produce Sales.*—$101,459.43 was the value of farm produce sold. In addition, vegetables valued at $13,277 were transferred to the Departments of National Defence and Mines and Resources and to the R.C.M.P. without charge, and clover seed valued at $860 was transferred free of charge to the Department of Agriculture. These gifts had the effect of reducing penitentiary receipts and possibly of making available to the departments goods over and above the sum provided for by the Appropriation Act.

31. *Telegraph Office Revenues.*—The Dawson Creek Telegraph office was destroyed on February 13, 1943, with the loss of all equipment and supplies. On May 3, the new switchboard was in service and the office open for business. An investigation was directed to be made locally to determine the amount of the loss sustained. A report had not been received as of the closing date of accounts for the fiscal year.

32. *Northwest Territories Mining Leases.*—Section 35 of the Dominion Lands Act authorizes the making of mining lands regulations to control leases. These stipulate royalty payments, based on annual profits after deducting stated items of cost from gross receipts. Should the output be not sold but is further treated by the producer, then actual market value or a value fixed by the mining

recorder is substituted for "gross receipts". It continued to be observed in the course of the audit that it was difficult to reconcile profits as shown on the Companies' annual statements with profits as shown for purposes of royalty. The Department has since taken steps to amend the royalty forms submitted by the mining companies so that such reconciliation may be shown.

33. *Northwest Territories Fur Tax.*—In the report for the fiscal year 1940-41 (page 544) attention was directed to the practice of depositing, to the credit of the revenues of Canada, the proceeds resulting from the fur tax levy made by ordinance enacted under the authority of section 10 (*r*) of the Northwest Territories Act. In the fiscal year 1942-43 the sum of $102,367.16 was received from this source. In view of expanded activities in the Territories, the observation made two years ago is repeated: "In the Yukon, revenues from the sale of alcoholic beverages and from fur taxes are applied by the Yukon Commissioner in Council to territorial services. This procedure appears to be more in harmony with the intent of Parliament than are the practices followed with respect to the Northwest Territories. Further, from the viewpoint of control over expenditures in the Northwest Territories, much may be said in favour of appropriating . . . . only such amount as is necessary to finance the deficiency between receipts and disbursements."

National Defence

34. *R.C.A.F. Rentals.*—At various R.C.A.F. stations, accommodation is leased for non-Service purposes. Examination of rental ledgers disclosed that accounts, covering rentals at various stations in Canada, were considerably in arrears. It was explained that this was due to dissatisfaction with the increased rates which were established by the R.C.A.F. on November 30, 1942. As a result of an audit observation, the accounts were referred to R.C.A.F. headquarters for decision, but as of August 1, 1943, no action had been taken with respect to eight of these accounts.

35. *Commonwealth Air Training Plan.*—Receipts from the sale of surplus construction material taken over from the contractor upon completion of the buildings at No. 31 Personnel Depot, Moncton, N.B., were deposited to the credit of the Receiver General as "revenue", although the cost of the materials was originally included as charges to the Plan. The receipts should have been recovered to that account. Action to that end has been taken.

36. *R.C.A.F. Salvage Accounts.*—The examination of salvage ledgers disclosed an unsatisfactory condition with regard to the collection of amounts of sales that had been made, and also with regard to approval of sales made being obtained from the Salvage Officer. Attention was drawn to the situation. As a result, all items which had been outstanding for an undue length of time were investigated and instructions issued that units secure approval from the Salvage Officer at time of sale.

37. *R.C.A.F. Collections.*—Examinations of Accounts Receivable Vouchers disclosed that many had been prepared to correct errors in billing. These generally originated in incorrect pricing by the Service. Many errors in pricing indicated carelessness. The Service pricing branch appears to take an undue length of time in pricing these vouchers after they are received from the units, with consequent delays in collecting. The matter was brought to administrative attention.

National Revenue

Customs and Excise Divisions

38. Excise taxes derived from (*a*) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (*b*) stamp taxes on Post Office money orders, postal notes, letters and post cards are not included in the Department's statement of revenues, but are reported by the Post Office Department as Postal Revenue.

39. The Department issued instructions inconsistent with the provisions of section 142 (3) of the Special War Revenue Act by permitting jewellers to make weekly returns and pay Retail Purchase tax in cash instead of by means of excise tax stamps, attached to the daily statements of sales as required by the Act. The Department has advanced good reasons why it was necessary to depart from the prescribed procedure and has undertaken to seek a suitable amendment to the Act.

40. The use of excise tax stamp metering machine impressions in place of regular excise tax stamps, as required by the Special War Revenue Act, was questioned. The Act has since been suitably amended by legislation given Royal Assent on April 21, 1943.

41. *Customs Drawbacks.*—(*a*) Drawback claims having been allowed in respect of stores taken on board aircraft, under regulations established by Order in Council P.C. 32/185 of January 28, 1937, the attention of the Department was directed to the fact that the regulations do not refer to aircraft but deal only with goods delivered for ships' stores and repairs to ocean-going vessels. The regulations were suitably amended by Order in Council P.C. 215/6181 of August 4, 1943.

(*b*) Audit observations were raised with respect to the practice of paying a drawback of 99 per cent in respect of certain importations of bituminous coal converted into coke to be sold. The coal was imported prior to March 9, 1942, and consequently was not admissible under tariff item 1069; nor was it admissible under the item previously applicable (1049*b*), because the consumption of Canadian coal used in production, as covered by each claim, did not reach the required 35 per cent of the total used. For these reasons, it appeared that a drawback of only 50 per cent could be paid by relying on Item 1049*a*. Item 1069 (temp.) was approved by Order in Council P.C. 1737 of March 9, 1942, under the War Measures Act, and authorizes payment of drawback of 99 per cent on bituminous coal imported during the period March 9, 1942, to December 31, 1942, under certain specified circumstances. By Order in Council P.C. 7731 of October 7, 1943, it is directed that the word imported be construed to have meant "entered for consumption ex-warehouse" during the whole period the item remained in force.

(*c*) It was observed that it was not the practice to make pro-rata deductions from home consumption coke claims in respect of the relative merchantable by-products. On this being brought to the attention of the Department, a ruling was issued on May 8, 1943, requiring that on and after June 1, 1943, home consumption coke claims be reduced in respect of the merchantable by-products from the imported bituminous coal to which they refer. This, in view of the current fuel situation, was varied by Orders in Council P.C. 5/4225 of May 21 and P.C. 2/4434 of May 28, 1943, both made under the War Measures Act, with effect from June 1, 1943. By these it is directed:

> That Customs Drawback claims under items 1019, 1049 and 1070, Schedule "B" of the Customs Tariff, covering imported bituminous coal converted into coke for home consumption, shall be certified for payment by the Customs Division of the Department

of National Revenue in respect of the whole quantity of coal processed in the production of the coke, as covered by each drawback claim, without pro-rata deductions for merchantable by-products recovered from such conversion process.

42. *Excise Duty Drawbacks.*—(*a*) The attention of the Department was directed to the fact that drawback claims, in respect of the excise duty collected on malt contained in malt beer exported, were paid without the beer being tested as required by section 179 (2) of the Excise Act. In explanation, the Department stated that "the instruction to dispense with testing of samples from beer exported was given because of the physical inability of our laboratory to keep up with the greatly increased volume, plus an appreciation that the test itself had proven to be of little or no value." The Act was amended and the requirement for testing was repealed by Chapter 9, assented to on April 21, 1943.

(*b*) The question was raised whether central and district Medical Stores of the Department of National Defence, military hospitals and Red Cross blood donor clinics qualified as "bona fide public hospitals" for drawback purposes under section 140 (2) of the Excise Act. The term "bona fide public hospital" was extended to include them, by Order in Council P.C. 3626 of May 17, 1943, made under the authority of the War Measures Act.

43. *Special War Revenue Act Refunds.*—It has been the practice to refund the purchase price of excise tax stamps when, for various reasons, taxpayers returned them to the Department with a request for refund. It was brought to the notice of the Department that this procedure did not appear to be supported by statutory authority. The Special War Revenue Act was suitably amended on April 21, 1943.

44. *Other Statutory Refunds and Remissions.*—(*a*) By departmental regulations, provision is made for the temporary importation of articles specified in Schedule One to the War Exchange Conservation Act, when the articles are imported solely for designing or copying purposes. The regulations authorize a refund of 90 per cent of customs duty and taxes to importers on compliance with specified conditions. While the Department states that it relies on sections 3 and 4 of the War Exchange Conservation Act as authority for the making of these regulations, it appears doubtful if these sections provide suitable authority.

(*b*) Various orders in council having been passed under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, granting permission, in advance, for refund or remission of customs duties and taxes, the attention of the Department was drawn to the fact that it does not appear that section 33 vests in the Governor in Council the power to remit before levy. The Department agreeing, has undertaken to act accordingly.

(*c*) By authority of Order in Council P.C. 330 of January 17, 1941, made under authority of the War Measures Act, the Minister of National Revenue is authorized to permit entry, under the British Preferential Tariff, of goods, otherwise entitled to the preference, which are transhipped at a port of a foreign country, in cases where he is satisfied that, due to war conditions, shipping facilities direct to Canada were not available. The Department has interpreted this Order in Council as applying to goods of Empire origin which were purchased from United States vendors, a considerable time after entry into that country.

(*d*) Order in Council P.C. 86/7474 of September 23, 1941, made under the authority of the War Measures Act, permits refunds or remissions of customs duty and taxes paid, or ordinarily payable, on articles brought into Canada for temporary use during the war. The duty and tax payments are, by the Order, directed to be payable monthly in advance on 1/120th of the value of the imported articles for each month or portion thereof during which they remain in Canada, but not less than $25 in any event. In so far as the consequences

are to further the national war effort, the application of this Order presents no problem, but attention is directed to the question: May the provisions of section 3 of the War Measures Act be invoked where concessions are granted in respect of importations which are not directly associated with the prosecution of the War?

(*e*) Refunds reported in the departmental statement of Revenue include refunds of $37,398.73, but do not include remissions of $3,199,242.84 for customs duties, excise duties and excise taxes and $32,153.85 for penalties, interest, Exchequer Court costs, etc., which were remitted during the year, under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, and section 3 of the War Measures Act. A summary of refunds or remissions of $1,000 or more is:

	Refunds	Remissions
Ackroyd Bros.	$	$ 73,287 00
Aluminum Company of Canada Ltd.		1,157 80
*American Can Company Ltd.		276,947 04
Amherst Distillers, Ltd.		1,939 20
Associated Screen News, Ltd.	701 33	10,379 43
Ayers Limited		6,251 40
Ayerst, McKenna and Harrison	18 46	8,919 87
Barrymore Cloth Co. Ltd.		2,331 50
Bates and Innes, Ltd.		22,289 80
Biltrite Tire Co.		9,151 58
British American Oil Co. Ltd.		1,667 50
Burkhardt, M.		1,619 82
Canada and Dominion Sugar Co. Ltd.		5,605 62
Canada Leather Co.		1,147 31
Canadian Canners Ltd.		4,655 33
Canadian Car & Foundry Co. Ltd.	1,453 48	
Canadian Wool Company		43,897 80
Carpenter, W. R., Company Ltd.		22,012 89
Chromite Limited	1,278 58	
Code Felt and Knitting Co. Ltd.		3,205 10
Cullingworth, Henry and Sons (Canada)		13,853 90
Davis, Lady Henrietta		5,215 05
Darnell, L. R.		1,123 41
Dominion Foundries and Steel Ltd.	1,370 96	
Dominion Textile Co. Ltd.		1,015 20
Dominion Woollens and Worsteds, Ltd.		23,548 80
Downs, Coulter and Co. (Canada) Ltd.		5,985 10
Elgin Chemical Company		1,177 73
Elgin Drug and Chemical Co.		2,170 40
Flamina Syndicate Ltd.		4,408 07
General Films Limited	151 08	6,564 39
Godfrey, S. Ltd.		49,511 30
Growers Wine Co. Ltd.		1,303 63
Hebrew Communities in Canada		44,529 13
Hersch and Sons		8,961 30
Hopital St. Luc, Montreal		1,212 67
Hubbert's, Toronto		5,829 95
*Imperial Oil Ltd.		165,575 48
Industrial & Educational Publishing Co. Ltd.		1,241 83
Kroehler Manufacturing Co. Ltd.	6,782 08	
Langlois, Edmond		1,376 34
Libby, McNeil and Libby of Canada Ltd.	1,453 80	
McDougald, Dr. W. L.		1,020 00
McKinnon Industries Ltd.	4,107 10	
*Melbourne Merchandising Limited	1,711 60	271,406 86
Mills Mining Machinery Co. Ltd.		1,264 57
Mono, Limited	1,225 28	
Moore and Freres		1,067 00
*Munitions and Supply, Dept. of		266,589 37
Ottawa Candy Works		1,896 62
Pattinson, Geo. and Co. Ltd.		5,233 60
Pearlman, Louis		1,193 70
Penmans, Limited	2,220 90	5,287 80
Peppler Bros. Co. Ltd.	1,866 48	

	Refunds	Remissions
Pirie, F. W., Co. Ltd.	1,081 68	
*Polymer Corporation Limited		843,339 75
Porritts and Spencer (Canada) Ltd.		8,845 60
Rawleigh, W. T., Co. Ltd.		4,036 82
Regent Knitting Mills, Ltd.		4,967 06
Royal Canadian Tobacco Company	1,025 30	
Seagram, Jos. E and Sons Ltd.		15,106 86
Shackleton's Agencies		15,339 30
Simpson, Jos. and Sons, Ltd.	215 40	1,751 50
Slingsby Manufacturing Co. Ltd.		16,314 85
Smith, Werner G. Ltd.	2,508 60	2,621 90
Sorg Paper Co.	69 50	1,107 72
Star Shipyard (Mercers) Ltd.		1,133 59
Steel Co. of Canada Ltd.	457 92	14,733 21
*Sugar Administrator		466,051 24
Swift Canadian Co.		12,236 93
Toronto Carpet Mfg. Co. Ltd.		68,172 24
Toronto Convention & Tourist Association Inc.	1,581 78	
Vetcraft Factories		5,659 05
Wagman, Z. and Son, Ltd.		6,981 20
Warwick Woollen Mills Ltd.		6,478 69
Watkins, J. R., Co.		2,224 22
Welch Grape Juice Co.		23,150 91
*Whitaker, G. and Co. Ltd.		268,941 26
Wool Combing Corporation of Canada Ltd.		2,923 88
Young Shirt Company Ltd.		1,223 07
Yukon Consolidated Gold Corp. Ltd.		2,673 62

Re items marked *

American Can Company Ltd.: This refers to plate imported from the United States, to keep tin can prices under the ceiling.

Imperial Oil Ltd.—This refers to gasoline imported in replacement of gasoline sold to the United Kingdom Pool Board.

Melbourne Merchandising Limited and G. Whitaker and Co. Ltd.—These items refer to wool, imported from countries under the intermediate tariff, to ensure the supply.

Department of Munitions and Supply.—This refers to steel ingots and billets.

Polymer Corporation Limited.—This refers to machinery and equipment, plans, drawings, etc., in connection with the synthetic rubber plant at Sarnia, Ontario.

Sugar Administrator.—This is associated with the retail prices of sugar.

45. The foregoing list does not include (1) refunds or remissions of customs duties and excise taxes on materials and plant equipment, etc., imported, or purchased in Canada, for the fulfilment of war orders and contracts of the United Kingdom or Allied Governments, including the British Dominions (except Canada), and for certain other activities associated with the war, or (2) reductions in revenue as a result of tariff changes by order in council under the provisions of section 284 of the Customs Act, or under the War Measures Act.

Income Tax Division

46. Because of amendments to the Income War Tax Act whereby payments of income tax are made by deductions from salary and wage payments, etc., a large number of persons and corporations are now technically collectors of revenue. The changes in the Act have materially expanded the activities of the Income Tax Division. Due to the scarcity of trained audit personnel, my examination of collectors' accounts and of departmental procedures and records was not as comprehensive as would otherwise have been the case. For that reason, it cannot be certified that all moneys due and payable were fully and promptly brought to account; but examinations made satisfactorily establish that the revenues, as certified by the Department, have been fully accounted for.

47. *Security Bonds.*—The existing scales of income tax have had the effect of materially increasing the receipts of all offices and, in turn, the sums handled

by cashiers and other persons employed therein. Consequently, when it was observed in the course of examination that security bondings were, in some instances, apparently inadequate, it was suggested to the Department that consideration be given to the sufficiency of the security bonds furnished through the Government Officers' Guarantee Fund, in respect of cashiers, their assistants and others handling cash.

48. *Remissions.*—Taxes exigible under the Income and/or Excess Profits Tax Acts were refunded or remitted by authority of the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act and section 3 of the War Measures Act. In accordance with the provisions of section 50 of the Consolidated Revenue and Audit Act, 1931, they are now listed:

(*a*) Income tax of $9,953.66 exigible in respect of rentals paid by the Canadian General Transit Company Limited to the General American Transportation Corporation and other American lessor companies, for the use of tank cars leased for operation in Canada. (Order in Council P.C. 55/5095 of June 15, 1942.)

(*b*) Excess profits tax of $128,206.83 exigible in connection with a dividend of $324,574.25 received by the North American Cyanamid Limited, in 1941, from its subsidiary in South Africa where the dividend was already taxed. (Order in Council P.C. 50/10672 of November 23, 1942.)

(*c*) Income tax exigible for 1942 on a lump sum payment of $1,442.10 to G. V. W. Howard, an officer of the Royal Canadian Mint retired under the British Superannuation Act who, on retirement, received the payment in accordance with the British Act, as well as an award of an annual pension of $1,600. (Order in Council P.C. 72/11348 of December 15, 1942.)

(*d*) Income tax of $1,853 collected in the years 1935 to 1941, inclusive, in respect of the proceeds of a Dominion Government annuity paid to Mrs. W. I. S. Hendrie, notwithstanding a written undertaking given by the Department of Labour to the effect that the annuity would be free of tax under the provisions of the Income War Tax Act. (Order in Council P.C. 64/275 of January 13, 1943.)

(*e*) Income tax exigible in respect of indemnities of unstated amounts received by Mr. E. L. Maag, as a delegate in Canada of the International Red Cross Committee of Geneva, for the years 1941 and 1942. (Orders in Council P.C. 56/6073 of July 14, 1942, and P.C. 54/10001 of November 4, 1942.)

(*f*) Excess profits tax exigible on a dividend of an unstated amount (excluding exchange premium thereon), received by the Canadian Car and Foundry Company Limited from its United States subsidiary, in connection with an award for damages under the United States War Claims Act, 1918. (Order in Council P.C. 3/8917 of September 30, 1942.)

(*g*) Income tax of $24,445.42 owing by Colonel F. H. Deacon, of Toronto, for the years 1929 to 1937, inclusive. (Order in Council P.C. 84/6755 of July 31, 1942.)

49. *Refundable Tax Collections.*—A liability of 70 million dollars appears in the Balance Sheet for the refundable portion of Income War Tax and Excess Profits Tax Acts' collections. $50,000,000 is associated with Income Tax and $20,000,000 with Excess Profits Tax. Information provided is to the effect that neither sum may be regarded as absolute, but rather as an indicative or symbolical estimate of the refundable savings portion of Income and Excess Profits Taxes collected during the fiscal year ended March 31, 1943. As yet no data is available from which the actual liability can be determined; and because the refundable saving depends, in each case, on the circumstances of the taxpayer concerned, it is not possible to estimate reliably the liability on the basis of experience statistics. Accurate figures will be available as and when assessments for the year are completed.

Post Office

50. The total postal revenues were $59,232,848.28. Net Postal Revenue of $4,184,485.41 remained after payment of $44,741,987.13 from appropriations and $10,306,375.74 from Postal Revenues.

51. The results of operations may be regarded as approximate only, because account is not taken of: (*a*) the value of work done and accommodation sup-

plied, without charge, by the Post Office to other departments, and vice versa; and (*b*) revenue pertaining to the Department of National Revenue (in respect of excise taxes under the Special War Revenue Act on letters, post cards, cheques, bills of exchange, promissory notes, receipts to banks for deposits withdrawn, travellers' cheques, money orders and postal notes) which are included as revenues from postage, money orders and postal notes. The amounts applicable to money orders and postal notes are $558,808.26 and $221,678.79, respectively. The amount included as postage is not known. Furthermore, advances for "postage on printed matter mailed under permit" and "postage meter and postage register machine impressions", also "advance payments and key deposits received from post office box and drawer holders" are incorrectly included as revenues. Conversely, deferred charges for postages on "parcels", "newspapers and periodicals" and on "gold bullion shipments" are not invariably brought to account in the fiscal year in which the service was rendered.

52. It is the Department's practice to credit to "profit in exchange on postal transactions with other countries" the premiums collected in respect of Canadian money orders payable in U.S. Funds. In consequence, "Profit in Exchange" includes approximately $95,000 which is, in fact, a liability in respect of the Department's indebtedness for money orders payable.

53. *Perforated O.H.M.S. Stamps.*—Included in the postage revenue are the sums of $27,381.55 for perforated stamps issued to various government departments and agencies, for which payment had not been received at March 31, 1943, and $1,149.68 in respect of O.H.M.S. stamps on hand in Ottawa, Toronto and Vancouver district offices at March 31, 1943.

54. *Transit Charges.*—(*a*) Accounts with respect to transit mail relate only to moneys received or disbursed in current adjustments between countries for services rendered or received. In other words, the net results are recorded, not the gross earnings for foreign mail forwarded through Canada, or the gross expenditure for Canada mail forwarded through other countries. It is an inconsistency to charge the cost of transportation of foreign mail through Canada to appropriations, rather than to Postal Revenue.

(*b*) As a result of the war, the Department has found it necessary to improvise and adopt measures that are not strictly in keeping with established conventions and practices. In some cases it is not practicable to check completely the accounts rendered by foreign Postal Administrations because essential information is not available in the Department. In so far as accounts outstanding with the Postal Administrations of enemy and occupied countries are concerned, the Department has not established a suitable accounting record of either actual or estimated accounts receivable and payable in this connection.

(*c*) Compared with the preceding fiscal year, there is a decrease in the revenue from "Transit charges on foreign mail forwarded through Canada to other countries" of $366,820.35, due to the fact that no settlement was made during the fiscal year for land and steamship transit charges recoverable from the United Kingdom Government. In the preceding fiscal year, $359,349.68 was included for services rendered in the calendar years 1940 and 1941.

(*d*) Compared with the preceding fiscal year, there is a decrease of $272,275.65 in the disbursements from revenue for "transit charges on Canadian mail forwarded through foreign countries". This is explained in part by the fact that an amount of $242,935.76 owing to the United States on general account for the calendar year 1941 was not paid until after the close of the fiscal year and therefore was not included as a disbursement; whereas the corresponding item for 1940, amounting to $248,610.81, was included in the previous year's figure.

55. *Money Orders and Postal Notes.*—Prior to the fiscal year 1941-42, money order and postal note revenues included lapsed orders and notes issued during the fiscal year next but one preceding, less previously lapsed notes paid during the fiscal year. The amount of lapsed orders and notes was not established since April 1, 1941. In consequence, no revenue from this source is reported. The Department has explained that the procedure was changed to meet war conditions and to conserve time and labour. Experience has shown that each year the value of redeemed notes and orders is less than the value of those issued, therefore it is apparent that the present procedure should result in the building up of a considerable liability, but one which it is unlikely will have to be met. The Treasury Board on June 2, 1938, directed that surpluses arising from lapsed money orders and postal notes are to be treated as "Miscellaneous Revenue" or "Casual Revenue" of the Department, rather than as "Post Office Revenue". The present practice with respect to lapsed money orders and notes does not permit of this being done.

56. *Discounts on Postage.*—Discounts were paid, in some cases, to postage stamp, postage meter and postage register machine users who were not engaged in selling postage stamps to the public. It appears questionable if such persons may properly be regarded as "agents" of the Department, within the terms of section 7 (*o*) of the Post Office Act.

57. *Commission on Postal Note Sales.*—Compared with the preceding fiscal year, there is a decrease of $12,123.59 in the disbursements from revenue in this regard, partly because postal note commissions ($22,259) paid to non-accounting postmasters are not included under this heading, as in the previous fiscal year, but appear as "Discounts on postage, allowed to sub-postmasters, stamp vendors and users of postage meter machines; and compensation, for special delivery letters and parcels, paid to messengers."

58. *Trans-Canada Air Lines.*—A refund of $13,872.23 was made by Trans-Canada Air Lines. This arose out of payments in previous fiscal periods of $50,083.85 to the Company for air mail service between Moncton and Prince Edward Island. The view was taken that a portion of the charges did not qualify within the words "a sum equivalent to the out-of-pocket expenses incurred during the temporary performance of air mail service" between the points mentioned, as provided by the Order in Council authorizing the service.

Munitions and Supply

59. The sum of $800,000 was received from Park Steamship Company Limited. It represents the surplus funds derived by the Government-owned Company from the operation of Government-owned cargo vessels, after retiring advances made by the Department to the Company for working capital requirements.

60. Receipts of $3,519,731.24 might have been, by reason of the provisions of the War Appropriation Act, re-credited to War Appropriation Account. The sum represents moneys arising from special discounts granted by suppliers, voluntary refunds and refunds of profits on account of cost audits, which were treated as revenues rather than reduction of expenditures, since the contracts to which they are applicable could be ascertained only by effort beyond the practical needs of the moment. In addition to this sum, special receipts of $1,604,787.43, arising chiefly from refunds of profits disclosed by cost audits, were held in suspense as at March 31, 1943, pending investigation to ascertain the Government or allotment entitled to receive the benefit.

61. $2,250 was received during the fiscal year from the St. John Dry Dock and Shipbuilding Company Limited, representing rental from July, 1942, at the rate of $3,000 per annum for the use of certain dock facilities constructed by the Department. The rental paid is in accordance with an agreement with the Company dated May 30, 1941. Order in Council P.C. 3885 of May 31, 1941, as amended by Order in Council P.C. 6386 of August 19, 1941, contemplates an annual rental equal to 4 per cent of the cost of construction, estimated by the Order in Council as $434,450. This cost, however, was later increased to approximately $1,167,000 by reason of additional expenditure authorizations. As subsequent orders made no reference to the rental rate, an audit observation was addressed to the Department. Information provided is that a revision, based on the useful value, is in the course of negotiation.

Public Printing and Stationery

62. *Public Printing and Stationery Act.*—This Act contemplates that departments be charged the cost incurred in filling each requisition. As a rule, a small percentage of profit from total operations results and this is deposited to Revenue. In the fiscal year 1942-43, operating loss of $35,163.22 was sustained in the printing division and one of $70,879.01 in the stationery branch. In the previous fiscal year the profits were $48,902.23 and $208,354.89, respectively. The King's Printer advises that in the printing division "the deficit developed in the process of converting expenditures covering labour, overhead expense and material into selling rates. No increase was made in the rates for printing operations during the year as it was considered that the increase in volume of work would render this step unnecessary. Selling rates for paper and printing material were only increased as and when cost prices increased." He points out that in the stationery branch "percentages to cover overhead are added to the cost price of goods common to all departments and which would bear the increase and still maintain selling prices below wholesale prices. The percentages were sharply reduced for the year 1942-43 because of the somewhat large profit which accumulated during the prior fiscal year. Apparently the percentages were reduced too much with the result that the year's business resulted in a deficit." The demands on the King's Printer continue to be abnormally heavy, and he advises that "steps are being taken to endeavour to bring revenues closer to expenditures without undue profits in both accounts. With the uncontrollable volume of labour and goods taken into consideration, it will be appreciated that the task of balancing these accounts is a difficult operation." Based on observations made in the course of audit, it would appear desirable that these steps should include the introduction of control accounts to supplement and complete cost records. This would result in a more complete control of inventories and produce more reliable cost information, and minimize the risk of under-absorption of overhead costs. No action was taken to discharge the operating loss of $106,042.23 and it is currently charged to the King's Printer's Advance Account, which is authorized by sec. 38 of the Act. Proper legislative action should be taken to write off this loss, because the advances made under the authority of section 38 have as their sole purpose that of providing a revolving fund to finance current operations. The account may not be supplemented by means of profits; neither may it be charged with operation losses. Further, to liquidate the loss by means of "loading" charges for 1943-44 production accounts is not in harmony with the intent of the legislation.

63. *Accounts Receivable.*—Arrears due the King's Printer for printing and stationery supplied to various government departments or offices amounted to $55,673.69. An additional amount of $10,609.75 was outstanding at the close of the fiscal year for publications. A substantial part of the latter consists of arrears of many years standing.

Royal Canadian Mounted Police

64. *Policing Agreements.*—(*a*) A clause in Provincial Policing Agreements which have been renewed since the beginning of the War reads: "If due to the present war or to any other uncontrollable cause an undue increase takes place in the costs of living and materials, the Government of the Province will pay to the Government of the Dominion of Canada to cover said increase such an amount as is mutually agreed to by the parties hereto." During the present War, pay and allowances of the Force have been increased, and comparisons demonstrate that costs of materials, equipment, supplies, etc., have likewise increased. No action towards increasing the agreed rate of $1,000 per man has been taken as the Department has not considered that there has been an undue increase in costs.

(*b*) The agreement for policing services between the City of Portage la Prairie and the Royal Canadian Mounted Police established the service fee at the rate of $7,000 per annum payable semi-annually. The amount reported as the first semi-annual payment in 1942-43 is $2,700 rather than $3,500, the Department allowing the City to deduct $800 from the first semi-annual payment of $3,500, representing the value of a motor car turned over by the City to the Police. The method of making payments of this nature from Revenues is open to question. The proper procedure would have been to have charged the car purchase to Vote 321, Land Services, and allowed the Revenue to remain intact at $3,500.

Transport

65. *Railway Subsidies Set-Offs.*—Between the years 1899 and 1913, various Railway Subsidy Acts contained the following clause, with slight variations in text but without material change in the principle of application:

> Every company receiving a subsidy under this Act, its successors or assigns, and any person or company controlling or operating the railway or portion of railway subsidized under this Act, shall each year furnish to the Government of Canada transportation for men, supplies, material and mails over the portion of its line in respect of which it has received such subsidy, and, whenever required, shall furnish mail cars, properly equipped, for such mail service; and such transportation and service shall be performed at such rates as are agreed upon between the Minister of the department of the Government for which such service is being performed and the company performing it, and in case of disagreement, then at such rates as are approved by the Governor in Council; and in or towards payment for such charges the Government of Canada shall be credited by the company with a sum equal to three per cent per annum on the amount of subsidy received by the company under this Act.

Examinations of accounts for the year 1942-43 disclosed that, as in past years, departments generally did not avail themselves of the benefits of this legislation, although the Post Office Department did collect $133,685.22. No centralized control has been exercised over expenditures for traffic over subsidized lines, with the result that the losses to the Dominion arising out of the failure to apply the provisions of the transportation clause may be a considerable sum.

66. *Remissions.*—$15,542.15 was collected in fines and forfeitures. The Department, with the approval of the Governor in Council, acting under the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, remitted $101.87, being radio licence, $2.50, and rental, $99.37.

APPROPRIATION GRANTS

67. *Appropriation Acts.*—$263,423,096.18 was granted by the annual Appropriation Acts. Expenditures made under the authority of these Acts, including $466,191.98 for Active Loans and Advances, amounted to $243,850,502.85. Thus, $19,572,593.33 lapsed at the year-end in accordance with the provisions of section 32 (1) of the Consolidated Revenue and Audit Act, 1931. Departments which had lapsing balances in excess of $500.000 were: Agriculture, $3,622,200.69; Finance, $1,981,959.15; Labour, $1,525,628.74; Mines and Resources, $1,121,252.63; Pensions and National Health, $1,359,861.96; Post Office, $2,321,854.83; Public Works, $1,510,052.03; Trade and Commerce, $637,138.85; and Transport, $2,785,429.97.

68. *Statutory Charges.*—In addition to expenditures incurred under the authority of terminating annual appropriations, payments totalling $419,490,916.45 were made from Consolidated Revenue Fund, in conformity with the provisions of continuing statutory authorities. Expenditures for interest and other charges for servicing the public debt, old age pensions, provincial subsidies and compensation with respect to taxation agreements, and salaries of the Governor General, Lieutenant Governors and judges, comprised more than 70 per cent of the total.

69. *Loans and Advances* amounting to $96,307,103.12 were made in the form of active loans and investments, various statutory authorizations being exercised to the following extent:—

Canadian National Railways Refunding Act, 1938	$59,447,000 00
Canadian National Railways Financing and Guarantee Act, 1940	480,883 36
Canadian National Railways Financing and Guarantee Act, 1941	9,889,898 41
Canadian National Railways Financing and Guarantee Act, 1942	24,016,526 93
Municipal Improvements Assistance Act	296,299 50
National Housing Act	1,326,494 92
Trans-Canada Air Lines Act	850,000 00
	$96,307,103 12

70. *War Appropriations.*—Parliament granted $2,858,000,000 to meet the special expenditures necessitated by the state of war, and to make such advances and loans as the Governor in Council deemed necessary and advisable. It is a provision of each War Appropriation Act that any moneys received as refund or repayment of any advance, loan or expenditure, made under the authority of the Act or previous like Acts, might, with the approval of the Governor in Council, be re-expended advanced or loaned for the purposes enumerated in the Act. By virtue of this provision, $18,650,868.97 became available as refunds of expenditure from the following departments:—

Agriculture	$ 1,889,666 79
Auditor General's Office	38,627 99
Civil Service Commission	17 19
External Affairs	7,254 70
Finance	2,713 95
Fisheries	16,663 31
Justice	5 22
Labour	48,481 79
Mines and Resources	71,119 33
Munitions and Supply	3,519,731 24
National Defence	12,819,908 20
National War Services	226 12
Post Office	1 87
Public Works	134,503 27
Royal Canadian Mounted Police	124 64
Secretary of State	134 20
Trade and Commerce	2,426 50
Transport	99,262 66
	$18,650,868 97

In addition, repayments of loans or advances to an amount of $13,504,750.98 were available from the following departments: Finance, $10,000; Transport, $13,494,750.98.

71. The War Appropriation (United Kingdom Financing) Act, 1942, authorized: (*a*) a payment of $1,000,000,000 to the Government of the United Kingdom: (*b*) a loan of $700,000,000 to the same Government, and (*c*) loans to the Canadian National Railway Company to enable it to acquire certain of its securities. $1,700,000,000 was paid to the United Kingdom Government and $61,321,885.88 loaned to the Canadian National Railway Company.

72. War Appropriation Acts provide that allotments to departments be by the Treasury Board. In all, the total available for allotment was $4,558,000,000, of which $4,556,968,573.78 was allotted for expenditures, loans and advances, leaving an unallotted balance of $1,031,426.22 at the end of the fiscal year. As departments did not exhaust all allotments made to them, $67,488,061.29 was surrendered as unspent at the fiscal year-end. No re-expenditures of moneys received as refunds or repayments were authorized by the Governor in Council under the provisions of section 2 of the War Appropriation Acts, and $32,155,619.95 available from these sources was unused at the end of the year. Thus, of the sum available under the several War Appropriation Acts, $100,675,107.46 lapsed at the fiscal year-end.

EXPENDITURES

73. Total expenditures in the fiscal year 1942-43, exclusive of loans and advances, were $4,387,124,117.59. A comparison by classifications with those of the previous year is:—

	1941-42	1942-43
Ordinary	$ 444,777,695 70	$ 561,251,063 00
Special	63,975,772 56	31,287,878 39
War Appropriation	1,339,674,152 42	2,724,248,890 27
War Appropriation (United Kingdom Financing) Act		1,000,000,000 00
Capital	3,430,446 59	3,275,685 04
Government-owned Enterprises	1,214,255 57	1,248,621 13
Write-down of Assets	2,878,131 46	4,676,118 48
Other charges	29,115,600 91	61,135,861 28
	$1,885,066,055 21	$4,387,124,117 59

74. Reference to expenditures charged under the last two headings has already been made in paragraphs 7 (*d*) 8, 11 and 12.

75. Although there has been a material expansion of Government-owned enterprises, the $1,248,621.13 stated under the classification "Government-owned Enterprises" includes only $591,095.36 paid by reason of the deficit on the Prince Edward Island Car Ferry and Terminals, and $657,525.77 as non-active loans and advances to the National Harbours Board. These charges were made in accordance with past practice.

76. *Capital Expenditures* during the fiscal year amounted to $3,275,685.04 and were distributed as follows:—

Authority	Purpose	Amount
Votes 365 and 496	Construction and Improvements of Civil Airways and Airports	$1,425,077 81
Exchequer Court Act, C.34, R.S.	Exchequer Court award—expropriation of property—Montreal Airport (Dorval)	55,893 80
Vote 395	St. Lawrence River Ship Channel—Dredging ship channel and Montreal Harbour	1,692,084 72
Vote 407	St. Lawrence River Ship Channel—Extension and Improvement of Control Weirs	9,355 90
Vote 441	Payment to Department of National Revenue of sales tax on construction costs of ice breaker and service vessel	55,717 36
Votes 398 and 443	Hudson Bay Railway—Construction and Improvements	37,555 45
		$3,275,685 04

77. It is the practice to charge to Capital Account only those expenditures in respect of items designated as Capital in the annual Appropriation Acts. The principle that only permanent works of a national character be charged to Capital Account was adopted in the early years of Confederation, and appears to have been accepted by the House of Commons in considering recommendations of Public Accounts Committees on the revision of the Balance Sheet in 1882 and 1908. In practice, the principle has not been consistently applied, and the record of the Capital investment of the Dominion

includes charges for works not properly classified as Capital. Conversely, many works of a Capital nature are charged annually to Consolidated Fund as Ordinary, Special or War expenditures. Since 1920, all expenditures, whether charged to Capital or to Consolidated Fund, have had the effect of increasing the Net Debt, and are, in fact, written off.

78. *Votes 365 and 496.*—Under an agreement authorized by Order in Council P.C. 6995 of August 12, 1942, the Department of Transport undertook construction of facilities at Dorval Airport on behalf of the British Air Ministry, at an estimated cost of $187,300. The British Air Ministry agreed to pay an amount equal to the cost of the construction of the "additional facilities." By contract authorized by Order in Council P.C. 8619 of September 23, 1942, the Dibblee Construction Company, Limited, was authorized to proceed with certain construction work, including the facilities for the British Air Ministry. As of March 31, 1943, progress estimates covering work done to March 20, 1943, and totalling $449,491.80, had been submitted and paid. Of this amount, $149,131.61 was charged to the British Air Ministry and the balance, $300,360.19, to Votes 365 and 496. An analysis of the total work completed, according to the distribution authorized in the contract, shows $219,648.77 chargeable to the British Air Ministry and $229,843.03 to Canada. Thus the two votes have been improperly charged with $70,517.16.

ORDINARY EXPENDITURES

79. Ordinary expenditures were $561,251,063, being a net increase of $116,473,367.30 over the corresponding total in 1941-42. By departments, the more important increases were: Chief Electoral Officer, $1,165,815.83; Finance, $100,002,389.07; Labour, $6,307,695.62; Munitions and Supply, $4,965,434.53; National Revenue, $1,762,526.28; and Post Office, $3,240,118.09.

80. *Salary Payments.*—The majority of civil employees are engaged under the authority of the Civil Service Act or the War Appropriation Act. Although the latter Act vests in the Governor in Council the power, by Order or regulation, to

> make provision for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment

relatively few establishment orders have issued. Appointments, as a rule, are substantiated by Civil Service Commission assignment certificates. In the case of those appointed by order in council, it was observed during the audit that orders in council do not state invariably the statutory authority relied upon to appoint. Since various statutes indicate limitations as to rates, tenure, etc., it is obviously desirable that appointing orders be explicit. For example, any appointment under the War Appropriation Act is necessarily a temporary one, but if certain sets of circumstances exist, it is conceivable that an appointment of indeterminate duration might be made under the authority of the War Measures Act. Administrative attention was drawn to the desirability of all such Orders stating the authority relied on, but many still are incomplete in that aspect.

81. The audit of salaries was made by means of comprehensive tests. The largest overpayment noted was $401.73. It has been recovered. A high ratio of personnel turnover in temporary staffs was observed throughout the year. From 1,500 to 2,000 salary cheques are returned monthly to the principal issue office of the Treasury, mainly because of change in status of the employee during the period covered by the cheque. In turn, a corresponding number of adjustments of deductions for Retirement Fund Account, Unemployment Insurance, War

Savings Certificates, Victory Loan subscriptions, etc., have to be made. Consequently, the risk of error is present and a substantial number of errors were noted. During the year it was brought to the notice of the Treasury Board that cases were being noted where employees who had been overpaid salary were issued cheques, on resignation, for Retirement Fund account without salary overpayments to them being deducted. As a result, it is now necessary that an application for a return of contributions bear the statement that "no overpayment of any kind to this employee is outstanding."

82. By Executive regulation, the provisions of Part 2 of the Superannuation and Retirement Act are applicable to temporaries. A percentage of salary is withheld and is payable when the individual ceases to be employed in the Civil Service. Since the regulation was made, over 40,000 persons have been paid credits thus accumulated. The audit disclosed errors in payments. The sums individually are small. Collectively, overpayments not adjusted by June, 1943, amounted to $144.48, while underpayments totalled $102.08. The statute requires a separate account for each contributor. As a set-off of overages against shortages may not be made, the Department of Finance has undertaken to seek remedial legislation.

83. It was noted that delays in the issue of certificates of appointment were frequently so extended that individuals had resigned or been released before a certificate of appointment was on record. The audit of civilian staffs of National Defence (Navy) disclosed that four employees were paid salary increases which had not been authorized by the Treasury Board and the Civil Service Commission. Subsequently the Treasury Board approved the payments, and the Civil Service Commission issued a letter which stated that "the Civil Service Commission and the Treasury Board have approved of the reclassification of the following positions for the period indicated in order to legalize the over-payments which have already been made to these employees." Similar action was taken, on the same grounds, with respect to twelve positions in the establishment of National Defence (Army). Overpayments of salaries ranging from $1 to $88 were noted in some seventy cases, most of which were in the Halifax Dockyard. The majority of the employees concerned have been struck off strength, so recovery is doubtful. On March 12, 1943, the Civil Service Commission requested the Central Pay Office to release cheques to approximately five hundred employees of the Unemployment Insurance Commission who had been paid salary for periods of sixty days or more although no appointing authority had been issued. It was stated by the Civil Service Commission that all of the employees would be placed under formal certificate at as early a date as possible. Some of these employees had been paid since the preceding January on the strength of a similar undertaking by the Commission. On August 11, 1943, the number of employees of the Unemployment Insurance Commission who had been paid beyond sixty days without certificate stood at one hundred and seventy-five.

84. In view of the large numbers currently employed, and because of frequent changes in staff establishments, much may be said in favour of adopting departmental practices which definitely place on specific senior officers responsibility for staff pay certificates. Under existing practice, those who certify that a sum has been earned and that the rate has been authorized may not be regarded invariably as clothed with responsibilities which permit one to assume that the certificate given, for the purposes of section 30 of the Consolidated Revenue and Audit Act, 1931, complies with the true intent of that section. It would also be in the public interest were Treasury officers who service departments required to certify to the Central Pay Office of the Treasury that the payments requisitioned have been examined, are in order for payment and are properly chargeable to the vote or allotment concerned.

85. It has been the practice, since the fall of 1939, to defer reclassifications of positions. The practice is to award a war duties supplement when a civil servant currently is performing duties beyond the scope of his class. On its being observed that payments of such supplements were being continued when the recipient was not performing official duties, a test case was made of an Arsenal employee who was paid the supplement while on retiring leave. The practice now is to limit payments to leave periods not exceeding thirty days. In the case mentioned the sum paid was recovered in the fiscal year 1943-44.

86. Section 46 of the Civil Service Act provides that deputy heads may grant yearly vacation leave up to 18 days. By regulation, it is provided that vacation leave carried over must be taken in the succeeding year, together with the leave for the year to which it has been transferred; provided that if, in the opinion of the Civil Service Commission, certain cases merit more generous treatment, provision therefor may be made by the Governor in Council on the recommendation of the Commission. Pressure of work prohibits many employees being granted leave. As a result, substantial accumulations are taking place, but relatively few executive orders were noted with respect thereto. A test was therefore made when it was noted that leave credits were carried over from 1941-42 to 1942-43 and from 1942-43 to 1943-44 for several employees of the Civil Service Commission, without the approval of the Governor in Council. Treasury Board concurred in the view that a department is not empowered to carry leave forward.

87. Sections 46 and 47 of the Civil Service Act and regulations made thereunder regulate the grant of leave to those within the scope of that Act. Leave to employees, who are not subject to the Civil Service Act, is granted departmentally. There is no uniformity in departmental practices. The Deputy Minister of Justice in 1934 answered in the negative a question whether it is permissive to departments, in the absence of regulations approved by the Governor in Council, to direct that Civil Service Act leave regulations be made applicable to all employees. The Income Tax Division was, by Order in Council, brought under the leave regulations some time ago. In the interests of good administration, much may be said in favour of general regulations being applicable to all divisions of the public service. Currently, regulation 70 requires that all leaves of absence shall be reported monthly to the Civil Service Commission and the Auditor General. The direction is not being fully implemented. It would be an administrative improvement were the head offices of all departments required to maintain suitable records for all employees, at Ottawa and elsewhere. These records could be inspected by the Civil Service Commission, the Comptroller of the Treasury and the Auditor General.

88. Over a long period of years a practice has existed of granting compensating leave for overtime. It originated by reason of the fact that it is not the general practice to pay for overtime service. In application, the procedure is that the individual or branch keeps a record of overtime and, when the employee may be spared, allows him to be absent for half a day or more. The custom is not recognized by any regulation. On account of the war, accumulations of this form of leave credits are large, and under existing circumstances cannot often be liquidated. In view of the fact that employees on such leave are certified, for pay purposes, as on duty, neither the paying office nor the Audit Office is in a position to note the fact that an employee is absent. Two cases were observed where the application given goes far beyond ordinary departmental practice. In the Department of Labour a head clerk, salary $3,000, was, in fact, on leave of absence with pay from March 1, 1942, to March 10, 1943. The Department, in reply to a query, stated the leave was granted "in view of the extra hours worked over a long period of years." Annual leave was granted the employee from March 10, to the fiscal year-end. Salary payments

were then resumed, on the compensating leave for overtime basis, and continued until August 1, 1943, when the employee was struck off strength for pay purposes. The risks of the practice are illustrated by the fact that, although the employee was in fact absent, by Order in Council P.C. 23/11348 of December 15, 1942, a war duties supplement of $60, from August 15, 1942, was authorized and paid during the whole period. The other case is that of a temporary officer of the Wartime Prices and Trade Board. He was appointed by Order in Council dated December 5, 1941, at an annual salary of $5,000. It was observed in the course of audit that, although paid full salary, the officer had been, in fact, absent from duty from October 19, 1942, to April 30, 1943, as a result of illness. Section 67 (*c*) of the Civil Service Act regulations provides that sick leave with pay may be granted by the deputy head of the department, but not continuously in excess of two months, and that any longer periods which are found to be necessary must be referred to the Civil Service Commission for approval. The matter became the subject of correspondence between the Comptroller of the Treasury, the Wartime Prices and Trade Board and the Civil Service Commission. The Board advised that the absence with pay was covered by sick leave for 23 days, statutory vacation leave for 33 days and overtime leave for 107 days. The Civil Service Commission reported that, as the officer in question was appointed by Order in Council, he did not come under the Civil Service Regulations, and consequently the matter was not one under the Commission's jurisdiction.

External Affairs

89. *Vote 38.*—(*a*) Payments amounting to $485.75, made through an account of the High Commissioner's Office, London, on behalf of other departments, were not recovered in the fiscal year.

(*b*) £127-12-10 was advanced in December, 1942, to an individual proceeding to Canada to join the Department of Munitions and Supply. No refund was made to Vote 38.

(*c*) The High Commissioner, Canberra, receives a house allowance of $1,500. It was explained that $3,000, charged to this Vote for furnishings for his residence, was due to the fact that "owing to shipping conditions, it was not possible for the High Commissioner to have his own furniture sent out from Canada, and it did not seem reasonable to require him personally to purchase furnishings there which he would not want to bring back to Canada when he leaves that post." In view of the terms of the appointment, the action of the Department appears to lack authority.

(*d*) The Greenland Government was not repaid in the fiscal year an advance of 3,000 kronen for expenses of the Consulate.

(*e*) The Trade Commissioner at Cairo was advanced £600 to purchase office supplies for the legation at Kuibyshev. An accounting had not been made in the fiscal year. An advance of $3,500 was authorized in December, 1942, to finance a staff mess at Kuibyshev. This advance was directed to be recovered by monthly deductions from salary before September 30, 1943.

Finance

90. *National War Finance Committee.*—To meet the urgent requirements incidental to war activities, a special organization, the National War Finance Committee, was set up within the Department of Finance, to arrange, promote and conduct the sale of victory and war loans and of war savings certificates. This Committee was also empowered to carry on campaigns to stimulate savings and investment in issues of Dominion obligations. The Order in Council setting

up the organization provided that "the expenses of the . . . Committee incurred or to be incurred in carrying out the powers and duties herein conferred . . . shall be paid out of unallotted moneys in the Consolidated Revenue Fund." Under this general authority, current expenses of the Committee were charged to the statutory provision for meeting the expenses of loan flotations and redemptions contained in section 7, subsection (*d*), of the Consolidated Revenue and Audit Act, 1931. On the view that this section sanctioned expenditures only when a loan was in flotation or redemption, objection was taken to applying the section mentioned to provide for all the current expenses of the Committee. The suggestion was advanced that these expenses should be provided for either by an allotment from the War Appropriation or by a vote in the general Appropriation Act, and that charges to the continuing statutory provision should be restricted to definitely ascertained expenses of a particular issue, such as salesmen's commission, remuneration to banks, advertising, printing, etc. The Department adhered to the view that section 7, subsection (*d*), of the Consolidated Revenue and Audit Act, 1931, gave authority for payment of expenses incurred in flotation of loans, including promotional activities carried on in anticipation of a loan campaign, and in order to have these divergent views resolved, submitted the point to the Department of Justice for a legal opinion. The matter is still under consideration.

Fisheries

91. *International Fisheries Commissions.*—Under various Treaties between Canada and the United States, each country appoints commissioners and pays their salaries and expenses. All other expenditures are shared jointly by the two countries. Under Votes 79, 80 and 455 provided for the purpose, the total expenditure amounted to $178,583.50, of which the United States' share was $89,306.05, the details being: Pacific Halibut, $24,970.92; Pacific Salmon, $41,740.63, and Hells Gate Salmon, $22,594.50. As no collections were made during the year, these amounts were transferred from the respective votes and carried in Public Accounts as receivables from the United States.

92. *Vote 78.*—The status of the Fisheries Research Board, as an operating agency, has been the subject of correspondence with the Department. By the Fisheries Research Board Act, 1937, the Board is "under the control of the Minister." Section 6 declares that the Board shall have charge of all Dominion fishery research stations in Canada. The expression "shall have charge" appears to be intended to be given its ordinary application: the Board is not required to provide facilities, nor determine the policy under which they are to be operated; instead it has a responsibility for the administration necessary to implement the policy as determined by the Minister or other competent authority. The Audit view was stated in these words: "I am inclined to the view that the Minister of Fisheries is answerable to Parliament for the activities of the Board and that the real purpose of Chapter 31 of the Statutes of 1937 is to instruct with respect to the character of the organization to be utilized in administering one activity of the department of Fisheries. In other words, the Act modifies in no way the responsibilities resting on the Minister by reason of the Department of Fisheries Act. If I am right, then it follows that the Board is a branch or portion of the executive government, and that service under the Board is service for the purposes of the Superannuation Act. In turn, this would give rise to a question of the status of those appointed under the Act. While the Details in the Estimates use the words 'Temporary Assistance' and 'Wages', it is possible that if the power exists to appoint for indeterminate duration—for example, the secretary—and appointments are made, then I think the imperative requirement of section 4 of the Superannuation Act would be applicable. This opens a broad field as to the

capacity of the Board to contract and appoint, first with respect to fishery research stations and secondly with respect to investigations." The Department has the subject under consideration.

Labour

93. *Vote 100.*—By Order in Council of February 11, 1943, A. J. MacNamara was appointed Deputy Minister of Labour, as and from January 1, 1943, at a salary of $10,000. By Order in Council P.C. 66/1950 of March 13, 1943, it is directed that the former Deputy Minister, Dr. Bryce M. Stewart, be paid "salary for the month of January, 1943, at the rate of $10,000 per annum." Salary payments of $833.33 were thus made to two persons as occupants of the same position during the month of January.

94. *Vote 101.*—(*a*) An annuity agent at Winnipeg was transferred to Ottawa to assume duties in the Fair Wages and Conciliation Branch. From April 1, 1942, to February 28, 1943, he was paid at the monthly rate of $183.32, this being the monthly living allowance authorized to be paid him as an annuity agent at Winnipeg. Objection was taken to the practice, and on May 18, 1943, a refund of $1,283.24 was made to the Annuities Vote (101), being for the period from August 1, 1942, to February 28, 1943. Payments from April 1 to July 31, 1942, amounting to $733.28, remain as a charge to Vote 101. In the circumstances, the sum is not a proper charge to that vote.

(*b*) Regulations made under the authority of the Government Annuities Act authorize the Minister of Labour to employ, subject to the approval of the Governor in Council, permanent agents, and he may "employ such temporary assistance as in his opinion is required, and upon such terms as may be agreed upon." The practice is to make appointments under the latter provision. The agreements frequently provide for living allowances, either for a fixed period or until earnings attain a certain sum. In some instances it is noted that these living allowances are long continued, the recipient's commission earnings being negligible. In some of these cases, the individual is, in fact, an office clerk of an agent. In the course of audit, cases were noted where a cost of living bonus was paid. It would appear that a more desirable practice would be to assign office assistants by means of the machinery of the Civil Service Act.

95. *Vote 104.*—Section 52 of the Industrial Disputes Investigation Act authorizes payment of an allowance at the rate of $20 for each day's sitting to the several members of Boards of Conciliation and Investigation. In the course of audit it was observed that, as sometimes happens, the same individual is simultaneously a member of more than one board, and that the practice is to pay him $20 for each attendance although sittings of more than one board take place on the same day. One instance resulted in payment of $180 to a member for a single day, due to nine boards, composed of the same three men, dealing simultaneously with disputes at Galt, Ontario.

96. *Vote 106.*—(*a*) This vote provided $5,000,000 for the administration expenses of the Unemployment Insurance Commission. Expenditures charged thereto amounted to $4,657,394.29. Additional expenditures of $1,735,306.65, purporting to cover administration costs of National Selective Service, were charged to War Appropriation. Because of administrative difficulties in attempting to apportion accurately the cost of services common in many respects to both Unemployment Insurance and National Selective Service, Vote 106 was drawn upon until 93 per cent of the estimate was exhausted; from a date in January, 1943, all administrative expenses were charged to War Appropriation. The result is that approximately 75 per cent of the total administrative costs have been

borne by Vote 106. A change in accounting procedure for the year 1943-44 has been made, whereby administrative costs will fall equally on the appropriations for Unemployment Insurance and War. An unqualified certificate cannot be given that the entire expenditure of $4,657,394.29 in the fiscal year 1942-43 is properly chargeable to Vote 106.

(*b*) The expense accounts of the manager of a local office in the Prairie Region were found to be unsatisfactory. They included fictitious hotel bills in support of travel claims for trips never made. Ascertainable overpayments have been recovered and the employee dismissed.

97. *Vote 107.*—$11,487,057.90 was paid as the Government's contribution to the Unemployment Insurance Fund. A minor inconsistency in the Act is that section 77, by directing that the contribution of one-fifth by the Government shall be based on the aggregate credits, has the effect of requiring a public contribution of one-fifth of fines and penalties levied against employers. $127.62 was contributed for that reason in the fiscal year. In view of the terms of the legislation, exception is not taken to the payment, but it cannot otherwise be justified.

Mines and Resources

98. *Vote 172.*—An Order in Council, P.C. 6/1450 of February 24, 1942, provides means to adjust losses due to the war of employees stationed in Europe. Awards totalling $19,630.35 were made to seven Immigration employees who had been located in Belgium, France, Germany and Poland, and to E. S. Doughty, who was stationed at Hong Kong, China. As the awards take the form of ex gratia payments, a more desirable practice would have been to charge the expenditures to the War Appropriation, and not to a vote provided for Immigration field and inspectional services. The award in the case of Mr. Doughty is authorized by Treasury Board, although the Order in Council relied on is declared applicable only to employees who had been stationed on the Continent of Europe.

99. *Indian Annuities.*—In the fiscal year 1942-43, annuities amounting to $14,555 were distributed in accordance with the provisions of section 162 of the Indian Act by the Lesser Slave Lake Indian Agency. A comparative three-year statement of annuities payments in the Agency is:—

Rank	Rate	1940	1941	1942
Chief	$25	12	12	12
Headman	15	22	21	19
Indians	5	3,274	3,329	2,794
		3,308	3,362	2,825

The decrease of 537 during 1942 is the result of investigations by the Department into the status of Indian annuitants and the deletion of many names from Agency paylists on the ground that they were not Indians and consequently not eligible either to be paid annuities, to share in band funds, to live on reserves, or to attend Indian schools. Order in Council P.C. 42/4857 of June 15, 1943, directs an inquiry to be undertaken to establish correct Indian band lists in the Lesser Slave Lake Agency. Like investigations have not been extended, as yet, to other agencies to determine whether or not similar conditions prevail elsewhere.

National Film Board

100. *Vote 201.*—(*a*) The expansion of the Board's activities, by reason of the war, has demonstrated the need for revision and extension of its accounting and estimates procedures. A survey is being made to that end. In the fiscal year 1942-43, a schedule of film charges, based on an approximation to commercial rates, was used to recover to the Board outlays for materials, supplies and processing costs in developing, cutting, recording and printing film. On completion of a production, the charges were transferred to the vote of the department which had ordered the film. The corresponding amounts of these transfers were credited to the National Film Board vote. This procedure was regarded, administratively, as necessary in order to afford sufficient working capital for the Board to carry out its extensive film activities. The amounts so credited were duly apportioned between the allotments of the vote on a percentage basis, the percentage varying from time to time according to the need for funds in each particular allotment. The amounts so credited to the various allotments were: Short Term Employment, $43,835.93; National Film Program, $24,562.28; Supplies, Material, Printing and Stationery, $62,166.74; Equipment, $62,488.09 and Miscellaneous, $30,310.81. Since credits to the vote were based on estimated costs, it cannot be certified that the net expenditures charged to Vote 201 were, in fact, within the amount voted. As any overcharging of the vote would be an error in accounting only—the gross total being within the amount provided for the general purpose—attention is being directed to the general plan of accounting.

(*b*) Processing costs of films produced by the Board and chargeable to its appropriation were computed in like manner. That is, arbitrary amounts were debited to the allotment, National Film Program, and credited on a percentage basis to the allotments for Supplies, Equipment and Short Term Employment. This procedure had the effect of transferring expenditure incurred under several allotments to a single allotment, thus permitting further expenditures under the allotments credited. In justification of this procedure, it was stated that processing costs were, in the first instance, temporarily charged to three allotments, but once the approximate cost was established, they were transferred to the proper allotment. Section 26 of the Consolidated Revenue and Audit Act, 1931, directs that once an allotment is established, it shall not be varied or amended except with the approval of the Treasury Board.

(*c*) Approvals were not obtained to allotment over-expenditures of:

Cost of living bonus	$ 586 05
Travelling expenses	49 59
National Film Program	16,499 98

(*d*) Examinations of paylists for temporary employees engaged under the authority of the National Film Act disclosed that the provisions of paragraph 5 of Order in Council P.C. 1/1569 of April 19, 1940, were not being complied with. This paragraph directs that a 5 per cent Retirement Fund deduction be made from the salary of all persons appointed to temporary positions other than casual positions. The Board has now put the provisions of this section into effect.

(*e*) As a result of a $1,219.79 defalcation, precautionary adjustments in routine and procedure have been instituted. Recovery of the amount of the defalcation was made from: Retirement Fund, $122.02; Government Officers' Guarantee Fund, $1,009.13; refund of salary cheque, $88.64.

National Research Council

101. *Vote 360.*—In addition to the moneys appropriated for its use by Parliament, the National Research Council enjoys the right to expend moneys received through bequest, donation or otherwise. Receipts of this nature are credited to special funds and are used for general or special research work. A summary of such receipts and expenditures follows:

Receipts—		
Amount allotted from Vote 360	$134,310 52	
Less: Amount refunded to Vote 360	90,000 00	
		$ 44,310 52
Outside revenues, including donations, contributions from private firms and sundry revenues arising from research work		559,956 93
Outside revenues arising from work done by Special War employees		222,487 76
		$ 826,755 21
Expenditures—		
Amounts expended by committees and individuals for research work	566,583 26	
Special War Activities	222,487 76	
		789,071 02
Balance, representing the increase in special funds for research work		$ 37,684 19

As at March 31, 1943, the balances in the special funds for research work totalled $1,147,698.71, as follows:—

Outstanding advances in the hands of committees and individuals		$ 38,202 40
Funds on deposit with the Receiver General of Canada—		
Trust Fund	$387,065 76	
Special Fund	35,035 56	
Patents and Royalties Fund	8,747 13	
Sir Frederick Banting Fund	602,647 86	
		1,033,496 31
Dominion of Canada bonds held for the Patents and Royalties Fund		76,000 00
		$1,147,698 71

National Revenue

Customs and Excise Divisions

102. *Vote 195.*—(*a*) Four officers were employed during the year without the concurrence of the Civil Service Commission. These officers were originally appointed under the provisions of Order in Council P.C. 1053 of June 29, 1922, which exempts from the operation of the Civil Service Act all appointments where the salary does not exceed $200 per annum. They were paid in excess of this amount in 1942-43. The Department has undertaken to correct the situation in so far as future payments are concerned.

(*b*) Expenditures incurred in maintaining relieving officers at the various ports, outports and preventive stations during the fiscal year amounted to $58,355.60. Payments of relieving expenses of $1,000 or over were as follows: Antigonish, N.S., $1,602.93; North Sydney, N.S., $1,586.63; Edmundston, N.B., $2,919.12; Hillsboro, N.B., $1,054.78; Moncton, N.B., $2,261.01; Grand Mere, Que., $1,631.03; La Tuque, Que., $1,039.85; Stanhope, Que., $1,200.39; Clinton, Ont., $1,095.99; Galt, Ont., $1,248.40; Leamington, Ont., $1,079.36; Revelstoke,

B.C., $1,485.60. The position of Collector at Antigonish (referred to in previous reports) has been vacant since 1939. The Department has operated the port by temporarily seconding officers from other places and paying their travelling and living expenses. As those who temporarily filled this position held positions of equal or higher rank than that of the vacant collectorship, the practice followed materially increased the cost of operating the port. Revenues of the port for the year were $13,427.79. The Department has issued directions since the close of the fiscal year to proceed with permanent appointments at Antigonish, Hillsboro, Grand Mere and Revelstoke.

Income Tax Division

103. *Vote 198.*—(*a*) The resignation of an employee was accepted by Order in Council of November 4, 1942, effective the first day of the same month. On February 24, 1943, the Civil Service Commission approved of retiring leave for sixty days commencing October 10, 1942, and salary was paid for the period, although the Order in Council accepting the resignation was neither rescinded nor amended.

(*b*) An executive order of April 19, 1932, has as a purpose that of requiring that all cheques issued by departments and which are payable to the Crown be drawn payable to the Receiver General. The object is to make certain of deposit to the credit of Consolidated Revenue Fund. In the course of audit it was observed that some cheques charged to Vote 198 had been made payable to postmasters. The payments were with respect to postage meter impression billings by the Post Office Department.

Pensions and National Health

104. *Vote 206.*—Test examinations extending to over five thousand European War (1914) Pensions files disclosed overpayments amounting to $15,266.20, of which recoveries of $3,459.83 are being made. The Act permits assessment errors to be corrected from current dates only. In the majority of the cases no refund was directed.

105. *Vote 210.*—A payment of $475.30 to the University Hospital Board, Edmonton, Alberta, reimbursed the cost of fire insurance carried on an addition to the hospital erected by and paid for by the Department. The payment was provided for by the agreement between the Crown and this Board. Other agreements with the same body and with the Ottawa Civic Hospital call for repayment of insurance premiums on policies which may aggregate one million dollars. The policy of the Government, as enunciated by the Governor in Council in 1881, is that "it is a wise economy for the Government to underwrite its own risks . . . and . . . that all existing policies be suffered to lapse and no new one effected." The Department is presently considering whether steps should be taken to bring the agreements into harmony with the general policy.

106. *Vote 214.*—Of the $85,000 provided for the Last Post Fund grant, payments were made amounting to $50,049.60. As at March 31, 1942, the balance sheet, prepared by Geo. A. Touche and Company, auditors for the Last Post Fund, showed a surplus of $53,068.22, practically all cash. This surplus had been built up over a period of years, annual grants having been more than sufficient to defray current commitments and to liquidate a deficit which existed in 1935. Payments to the Last Post Fund are now on an imprest basis. Working cash balances are retained by the central body in Montreal and in the various provincial commands, and at periodic intervals reimbursements for the amount of receipted accounts will be made to the Fund.

107. *Militia Pension Act.*—(*a*) The administration of this Act is under the Department of National Defence, but payments are made by the Department of Pensions and National Health. Service pensions are awarded on the basis of one-fiftieth of annual pay and allowances for each completed year of service in the Forces. In calculating pensions for retiring members of the Forces, account is taken of dependents' allowances paid in respect of children. That is to say, life awards are put into payment which will continue long after children become self-supporting or, if girls, they marry. A case observed concerns a Warrant Officer with four children, for whom dependents' allowances of $42 a month were in payment. This Warrant Officer, retiring after twenty years' service, draws 40 per cent of these children's allowances for life. Members of the Forces, during the War, are entitled to receive Active Force Pay and Allowances, but the dependents' allowances for children expire at the ages of sixteen and seventeen for boys and girls, respectively—this also is the expiry age for allowances to children of Great War pensioners. There is no levy against these allowances for contributions towards pension. Attention is drawn to the practice because assumption by the Crown of this liability for children, without time limit, is not in harmony either with the principles of pension legislation generally, or even with specific provisions of the Militia Pension Act. The statute specifically provides that, when compassionate allowances are granted to children of deceased pensioners, the allowance shall cease when a son reaches the age of 18, and a daughter 21, unless she marries before that age.

(*b*) In certain circumstances the statute permits payments of pensions to officers to continue when such officers are employed in the Public Service of Canada, with the proviso (section 4, subsection 13) that:

> In the event of the gross annual pension granted to such last-mentioned officer under the provisions of this Act, together with the annual rate of salary which such officer is receiving in the public service of Canada, making an annual amount greater than the annual rate of pay and allowances upon which such officer's pension was computed the payments of pension to such officer during the time he is in receipt of a salary in the public service of Canada shall be reduced so that the annual rate of emolument received by such officer by way of salary and pension shall not exceed the annual rate of pay and allowances upon which his pension was computed.

The audit opinion is that rate of pension and salary is the determining factor in calculating the amount of pension payable. The administrative officers take the view that the actual salary drawn in a twelve-month period is what governs. For example, in one case a pensioner was employed continuously for a period of eighteen months. Pension was adjusted for the first twelve-month period only. As to the other six months, the principle applied was that the salary earned during the succeeding six months, together with pension, did not exceed the annual pay and allowances on which pension was based. Reducing this to dollar terms means that an officer whose pension is $2,000 a year and whose pay and allowances were $4,000 could be employed in the public service at an annual rate of $4,000 for six months in every twelve-month period and still draw full pension.

(*c*) By Order in Council P.C. 77/8785 of September 26, 1942, pensioners who have been reappointed to or have enlisted in the Active Force, or have been appointed to temporary positions in the Public Service of Canada may have their pensions augmented by an amount equal to one-fiftieth of the pay and allowance (or salary) received by them at the date of discharge or retirement, for each completed year of service; provided pension is suspended during this interval. This Order, made under authority of the War Measures Act, varies the Militia Pension Act in two respects:—

(i) Officers and warrant officers are required to contribute only when the original pension was appropriate to officer or warrant officer rank;

(ii) Pension to militia men (and to officers appointed to the Force and warrant officers appointed to that rank subsequent to 1929) is based on the average pay and allowances over a three year period.

The instrument used to give effect to an augmentation is a certified statement from the Department of National Defence as to periods of service, pay and allowances, etc. As the original awards were made by the Governor in Council, it would appear to be in the public interest that any increases should be granted by the same authority.

(*d*) Order in Council P.C. 54/2057 of March 16, 1942, made under the authority of the War Measures Act, has for its purpose that of permitting officers and men of the Permanent Active Air Force to count the rank, other than acting rank, which they hold in any part of the Royal Canadian Air Force during the state of war now existing, as substantive rank for the purposes of the Militia Pension Act. This Order thus extends to former non-commissioned officers and men of the Permanent Royal Canadian Air Force (who hold warrant or commissioned rank in the Royal Canadian Air Force during the present state of war) the status of officers for the purposes of the Militia Pension Act. However, no action was taken by the Royal Canadian Air Force to deduct the pension dues from these warrant and commissioned officers, which are required by section 10 of the Act. On this being brought to the attention of the Service, Air Force Routine Order No. 1309 was issued on July 9, 1943, requiring deductions to be made.

(*e*) Under the authority of the War Measures Act, two Orders in Council (P.C. 66/8817 of November 11, 1941, and P.C. 53/4430 of May 27, 1942) were passed authorizing the appointment to commissions in the Royal Canadian Air Force of two former Royal Air Force officers, with the proviso that their service in the Royal Air Force would count as service with respect to the Militia Pension Act on the payment of pension dues as required by subsection 2 of section 10 of the Militia Pension Act. The pension contributions were to be computed as if the ranks which these officers had held in the Royal Air Force had been held in the Royal Canadian Air Force. Audit queries were raised as to contributions, if any, by the United Kingdom Government towards pension for the Imperial period of service. Subsequently, by Order in Council P.C. 62/1280 of February 17, 1943, the contribution of one of these officers was increased from $9,288.42, as required by P.C. 53/4430, to $23,221.05, the contribution of the other officer remaining unchanged.

Post Office

108. *Votes 244, 245 and 246.*—Owing to the difficulties involved in the apportionment of charges for telegrams and telephones, all city and district office telegraph charges were paid from Vote 245 and all city and district office telephone rentals (with the exception of those at Ottawa) and tolls were paid from Vote 244. Therefore, in so far as the telegram and telephone allotments of these votes are concerned, the expenditures incurred are arbitrarily reflected.

109. *Vote 247.*—Among the expenditure charges are those for fares collected by Trans-Canada Air Lines from Post Office officials, notwithstanding the fact that the agreement under the Trans-Canada mail contract provides:—

> that the corporation. . . . .agrees to convey without charge at all times. . . . . any duly accredited representative of the Post Office Department who may in the execution of his duties travel in aircraft used by the corporation in the transport of mails on any scheduled flight.

This provision is common to most contracts between the Department and mail carriers. Under it has developed the practice whereby various transportation systems grant annual passes to senior officials of the Post Office Department.

In the case of the Trans-Canada Air Lines, the Board of Transport Commissioners for Canada has taken exception to the granting of annual passes, stating in part that:—

> Nothing has yet been advanced, however, to show that the officials for whom authority for annual passes is sought are in fact required to travel so extensively over the lines of your company on business primarily and directly concerned with your air mail contract that their needs could not satisfactorily and adequately be taken care of by the issuance of trip passes as required.
>
> Generally speaking, the Board does not appreciate that, once an air mail contract is completed Post Office officials would have any real necessity for extensive travel in connection therewith, and if annual passes are to be sanctioned for these persons, it will be necessary that each case be very fully developed.

110. *Vote 248.*—Among the charges to this vote were payments for overtime rental of certain tabulating equipment. The propriety of these payments was questioned, for two reasons: (1) investigation revealed that, although rental for a double shift was claimed on some of the equipment, many machines on both the regular shift and the extra shift were not in continuous use; and (2) the rental previously paid was on a "per month" basis, in accordance with the terms of a contract (expired by effluxion of time on December 31, 1938) containing no provision for the payment of overtime rental. Departmental officials felt they were justified in passing the accounts, on the ground that according to their information it is customary to pay overtime when such machines are used beyond regular working hours. The subject is of concern to many departments and currently is under review by officers of the Department of Munitions and Supply.

Public Works

111. *Votes 261 and 487.*—(*a*) Taxes amounting to $37,923.01 and $3,936.25 were paid to the City of Ottawa and the Village of Rockcliffe Park for assessments on legation and other like properties. On April 2, 1943, the Supreme Court of Canada decided, in a reference made by the Governor in Council, that properties owned and occupied by His Majesty in right of the United Kingdom and in right of the Commonwealth of Australia were not subject to municipal taxation, they being properties coming within the exemption of Crown property in the Ontario Assessment Act. The majority of the Court also found that the municipalities did not have power to levy rates on the legations of the French State, the United States of America and of Brazil.

(*b*) On September 7, 1939, by Order made under the authority of the War Measures Act, it was directed that any person employed in the Public Service be granted leave of absence without pay from his civil position during the period he is a member of the Service Forces of Canada. In the course of audit it was observed that the Dominion Carillonneur, a member of the R.C.A.F., was paid for special programs. Authority for the payment made in connection with one forty-five minute concert was offered in the form of a Treasury Board Minute approving a rate of $60 per performing hour. No like direction was tendered with respect to other payments involving three hours.

112. *Vote 262.*—(*a*) Order in Council P.C. 8460 of September 18, 1942, authorized the leasing of office space at 45 Blvd. Charest, Quebec, for the Unemployment Insurance Commission, and approved an expenditure by the Crown of $2,300 for alterations and changes required to make the premises suitable. The cost of this work was $2,100. The day before the work was completed, the Unemployment Insurance Commission authorized new alterations that practically called for pulling down the completed work. These new alterations, costing $2,250, have been paid as charges to the fiscal year 1943-44.

(*b*) By Order in Council P.C. 2152 of March 18, 1943, direction is given to pay to the City of Three Rivers $1,325.94 per annum for the years 1940 to 1947, for snow removal, street flushing, street cleaning, etc., in connection with the Public Building. This annual charge is assessed on 3,313 sq. yards at 40 cents per sq. yard. In the fiscal year a payment of $3,977.82 was made for the period 1940-1942. Reference to like payments was made in the Audit report for the fiscal year 1940-41, page 542. Annually, the City of Hamilton is paid $400.66 for street watering at the Public Building. This charge is based on 40 cents per $1,000 of assessed value.

113. *Vote 315.*—The expenditures from the appropriation for the National Gallery of Canada amounted to $43,082.44. The Gallery also has an Open Account, the funds originating in gifts to the Gallery. As of March 31, 1943, the cash balance in the account was $13,490.45. In addition, a Dominion of Canada perpetual bond for $1,000 is in the custody of the Finance Department.

114. *Vote 317.*—Cheque R.M. 48781 for $53.70 was issued in favour of G. W. Ward instead of G. W. Rand. The cheque was negotiated by G. W. Ward at Dawson Creek. A new cheque was issued and sent to G. W. Rand in 1943-44. Efforts to recover the value of the first cheque were being made at the time of audit.

Royal Canadian Mounted Police

115. *Vote 321.*—(*a*) Categories of service personnel are granted general, or meal, allowances. It was observed during audit tests that in some instances individuals concerned were simultaneously allowed claims for meals when they were in travel status. Appropriate action was taken to effect recoveries. A standing order of the Commissioner, dated June 26, 1943, now directs that such personnel, when in travel status, shall continue to receive the allowance, but a fixed sum deduction is directed to be made with respect to each meal claim included in a travel expense account. It is anticipated that this order will suitably safeguard against duplication of allowances.

(*b*) The Rules and Regulations, as approved by the Governor in Council, permit payment of transportation to place of intended domicile of a member of the Force on his retirement. In recent years it has been the practice to construe the regulation as permitting payment of subsistence while en route. The Department has undertaken to recommend a suitable amendment for consideration by the Governor in Council.

116. *Pension Awards.*—Relying on section 66A of the Royal Canadian Mounted Police Act, the Governor in Council, on June 1, 1942, awarded an annuity of $930 to a special constable. He had 13 years, 166 days service in the Civil Service and 12 years, 199 days service in the R.C.M.P. During his civil service he had contributed to Retirement Fund and upon leaving the Civil Service he was refunded his contributions with interest, and so was paid $852.81. A constable is not required to contribute for pension. An officer does, both for current service and for any period during which he was subject to the Civil Service Retirement Fund provisions. The special constable had retired from the Civil Service in 1923 and was enlisted in the Police in 1929. Prior to the grant of pension, it was pointed out that as he had been fully provided for in 1923, to the extent permissive by law, to count the service again for Police pension purposes would have the effect of duplicating awards, besides being inconsistent with the practices applicable to officers. The award, however, was made.

Trade and Commerce

117. *Vote 342.*—(*a*) Enemy action caused certain departmental officials in the Commercial Intelligence Service to lose personal or household effects or both. The Department undertook, with executive sanction, to assist in the replacement of the goods over a period of years. Payments of $700 in 1940-41, $5,550 in 1941-42 and $18,767.77 in 1942-43 were made. In addition, a balance of $23,404.32 remains to be paid during the period April 1, 1943, to March 31, 1949. As the expenditure is not one clearly within the purpose of the vote to which charged, it would appear that a more desirable practice would have been to make the cost a charge to the War Appropriation. The payment appears to have all the characteristics of an ex gratia grant. The practice adopted of authorizing annual payments over a series of future fiscal years gives rise to questions such as: (*a*) the power of the Governor in Council to order an ex gratia charge beyond the grants currently at his command, and (*b*) the contractual relationship, if any, created by the orders in council.

(*b*) As a result of the occupation of countries by the enemy, $5,446.76 in the hands of Trade Commissioners was lost. These funds were listed as outstanding advances and carried forward from year to year. However, the Department allowed the amounts in question to remain as a charge to the vote in 1942-43. As the prospects of recovery are remote, it would appear that proper authority might have been obtained to write off the charge finally to the appropriation.

Transport

118. *Votes 372 and 373.*—Section 14 of the Canadian Broadcasting Act, 1936, reads in part:

> 14. (1) The Minister of Finance shall deposit from time to time in the Bank of Canada or in a chartered bank to be designated by him, to the credit of the Corporation:—
>
> (*a*) The monies received from licence fees in respect of private receiving licences and private station broadcasting licences after deducting from the gross receipts the cost of collection and administration, such costs being determined by the Minister from time to time.

In carrying out this provision of the Act, the Minister included in the cost of collection and administration, expenditures incurred under Vote 373 for the issue of radio receiving licences, but did not include the expenditures incurred in the suppression of local electrical interference under Vote 372. This is in harmony with statements made when the Bill was before the House. Experience since and the growth of the Canadian Broadcasting Corporation's facilities may justify further consideration being given to the policy of charging the cost of suppressing local electrical interference to taxpayers generally. The cost of collection for the fiscal year 1942-43 amounted to $223,338.07 and was deposited as revenue of the Department of Transport.

119. *Vote 399.*—The Hudson Bay Railway is operated by the Canadian National Railways for the Crown. The railway was considered to be generally operative in 1935-36, and a parliamentary appropriation was provided each fiscal year since April 1, 1935, to take care of the difference between expenditures for operation and maintenance and the revenue accruing from operation. During the period April 1, 1935, to March 31, 1942, the railway was operated at a loss, the total being $2,349,806.18. In the fiscal year 1942-43 the revenues exceeded the expenditures by $112,120.75. As a result, the total of the Appropriation Vote 399 lapsed at March 31, 1943, and the excess revenue was deposited to the credit of the Receiver General.

SPECIAL EXPENDITURES

120. Special expenditures amounted to $31,287,878.39, a decrease of $32,687,894.17 as compared with the previous year. Particulars are:

Authority	Purpose	Amount
Vote 29	Prairie Farm Rehabilitation Act and Water storage..	$ 1,729,344 77
Vote 30	Prairie Farm Assistance Act—Administration.....	157,013 32
C.50, 1939	Prairie Farm Assistance Act—Advances to Prairie Farm Emergency Fund	248,997 31
Votes 31 and 449	Wheat Acreage Reduction Payments.....	25,868,562 53
Votes 32 and 413	Assistance to encourage the Improvement of Cheese and Cheese Factories.....	1,962,483 99
Vote 84	Extension of educational work in co-operative producing and selling among fishermen.....	37,911 66
Vote 109	Youth Training Programme—Undischarged commitments under agreements with the Provinces.....	29,262 50
Vote 110	Relief Projects	235,483 49
Vote 111	War Emergency and Youth Training and Relief Administration expenses	2,243 97
Vote 460	Vocational Training Co-ordination Act, 1942.....	247,329 85
Vote 176	National Parks	41,791 58
Vote 177	Forest Conservation	31,618 41
Vote 178	Development of Tourist Highways.....	849 26
Vote 179	Fur conservation and development of native crafts....	75,123 71
Vote 472	Payment to Indian Trust Funds of amount of expenditure incurred on account of Agency House at Fort Francis, Ontario	18,690 75
Vote 319	Toronto Postal Station "A" Improvements.....	14,458 23
Votes 494 and 317	Commitments in connection with Unemployment Relief Projects	523,251 64
Vote 408	Discharge of commitments incurred prior to March 31, 1942, under authority of Vote 414, Schedule "A" to the Appropriation Act No. 4, 1941, respecting highway crossings of railways	63,461 42
		$31,287,878 39

121. *Prairie Farm Assistance Act.*—Award disbursements were $2,293,429.41, but by reason of the 1 per cent statutory levy on the purchase price of grain producing $2,044,432.10, the net cost to Consolidated Revenue Fund was $248,997.31. Payments were almost exclusively with respect to the 1941 season. In all, $15,487,384.28 had been paid to March 31, 1943, with respect to the 1941 crop. The audit tests disclosed that administrative practice has not yet established an invariable distinction between a "farmer" and a "rancher". While the Board of Review has ruled that a person having more than 5,000 acres of grazing land is a "rancher" and not a "farmer" for the purposes of the Act, audit examination disclosed five claims paid where over 5,000 acres were operated. The explanation given was that the administrative view was that the competence of the Board of Review to define arbitrarily was open to question and that the administrative practice was to define the category of each claimant. A trend appears to exist to regard all who pay the 1 per cent levy as qualifying for the benefits of the Act. The regulations, however, clearly indicate that only those who meet defined qualifications as to residence and activity are to be regarded as farmers for the purposes of the Act.

122. *Wheat Acreage Reduction Payments.*—Costs arising out of the Wheat Acreage Reduction Act, 1942, were charged to the $28,175,000 appropriated by Votes 31 and 449. Total expenditures were $25,868,562.53, of which award payments amounted to $24,526,332.47. The plan has now been in operation since 1941, total award disbursements from the adoption of the policy to March 31, 1943, being $34,741,035.56. At the year-end it was estimated that $936,361—apart

from July 1, 1943, payments maturing under section 4 (c) of the Act—remained unpaid on outstanding claims. It continued to be observed that information provided by applicants and inspectors' reports were frequently irreconcilable or lacked finality as to facts. One or more of the following reasons were often given by applicants when statements were questioned: (1) the award is on "total cultivated acreage", therefore individual crop acreage statements were not necessarily exact; (2) wheat was sown but the land was later converted to summer fallow; or (3) 400 acres is the statutory limit, therefore any excess was not reported in specific detail. The work of the field inspection staff appears to have suffered by reason of an inadequate number of men and the brief time period available in which to make real inspections. The audit examination of payments was made by means of tests. Errors noted were reported to administrative officers. In some instances overpayments were recovered; in other cases deductions are to be made from future payments.

WAR EXPENDITURES

123. The total war expenditures for the fiscal year 1942-43, exclusive of loans and advances and the $1,000,000,000 authorized and paid under the War Appropriation (United Kingdom Financing) Act, were $2,724,248,890.27, an increase of $1,384,574,737.85 over like expenditures in the fiscal year 1941-42.

124. In addition, loans and advances were made under the authority of War Appropriation Acts. These amounted to $65,231,622.22, exclusive of those made under the authority of the War Appropriation (United Kingdom Financing) Act. They were made to:—

Canadian Wool Board Limited	$ 9,965,753 33
Commodity Prices Stabilization Corporation Limited	21,055,901 51
Wartime Salvage Limited	560,125 77
Munitions and Supply—Advances to Commodity Corporations and other Companies	17,198,003 19
Canadian National Railways—	
Development of Vermilion Oil Fields	35,000 00
Purchase of Railway Equipment	16,416,838 42

125. It is also a provision of War Appropriation Acts enacted since 1939 that from unappropriated moneys in Consolidated Revenue Fund, the Governor in Council may temporarily defray any obligation or costs incurred by reason of the Government of Canada acting as agent of any British or foreign country allied with His Majesty. At March 31, 1943, the amounts outstanding as repayable under this provision were: United Kingdom, $154,594,221.14; Australia, $17,111,220.07; Newfoundland, $33,373.42; New Zealand, $3,647,555.75; Union of South Africa, $4,504.75; Belgium, $1,703.14; Czechoslovakia, $378.44; Greece, $626.91; Netherlands, $11,805.97; Norway, $245,046.20; Poland, $24,067.05; United States of America, $2,514,268.01; Yugoslavia, $72.43; Union of Socialist Soviet Republics, $57,699.27; Department of Agriculture (Food), $6,754,993.67; War Supplies Limited, $83,042,204.84.

126. During the fiscal year 1942-43, amounts totalling $297,000,000 were advanced to the Foreign Exchange Control Board under the provisions of section 3 of the War Appropriation Act, 1942. As repayments of $622,000,000 were received in respect of the $725,000,000 outstanding at April, 1942, the net result of the year's transactions was a reduction of $325,000,000 in the Board's indebtedness. The amount outstanding at March 31, 1943, was $400,000,000.

127. Pursuant to an agreement between the Government of Canada and the Government of the Union of Socialist Soviet Republics, $917,159.16 was advanced

during the year under the provisions of section 3 of the War Appropriation Act, 1942, on a credit of $10,000,000 established for the purchase by Russia of Canadian wheat and flour. The advance bears interest at 3 per cent per annum.

128. The War Appropriation (United Kingdom Financing) Act, 1942, authorized $1,000,000,000 to be paid to the United Kingdom Government. This sum was paid. The same Act granted authority to make a loan of $700,000,000 to the United Kingdom Government. The loan was made. Under the authority of section 5 (2) of the Act, $61,321,885.88 was advanced to the Canadian National Railway Company to enable that Company to purchase, from the Government of Canada, Canadian National Railways securities repatriated from the United Kingdom under the provisions of section 5 (1) of the Act. The advance, which bears interest at the rate of 3½ per cent per annum, is in addition to the amount of $191,602,582.22 advanced for securities' repatriation in the previous fiscal year.

129. The War Appropriation Act provides that the moneys shall be allotted by the Treasury Board:

Department	Allotments	Expenditures	Loans and Advances	Allotments Lapsed
Agriculture	$ 23,119,102 16	$ 19,980,219 33	$	$ 3,138,882 83
Auditor General's Office	291,025 00	223,467 28		67,557 72
Civil Service Commission	458,500 00	446,138 28		12,361 72
External Affairs	579,906 90	453,966 61		125,940 29
Finance	117,827,342 64	84,662,777 39	31,581,780 61	1,582,784 64
Fisheries	265,370 29	176,579 14		88,791 15
Justice	107,635 28	90,824 34		16,810 94
Labour	19,163,795 00	16,826,563 52		2,337,231 48
Mines and Resources	8,445,407 04	6,277,292 13		2,168,114 91
Munitions and Supply	696,400,000 00	679,132,236 07	17,198,003 19	69,760 74
National Defence	1,918,577,128 00	1,865,207,485 52		53,369,642 48
National Revenue	3,661 00	3,643 81		17 19
National War Services	9,005,723 00	8,645,037 91		360,685 09
Pensions and Nat. Health	15,050,542 00	14,320,276 13		730,265 87
Post Office	245,157 00	209,615 30		35,541 70
Prime Minister's office	18,700 00	17,092 05		1,607 95
Privy Council	1,609,179 11	1,502,544 50		106,634 61
Public Archives	860 00	860 00		
Public Works	7,377,539 89	6,880,478 56		497,061 33
R.C.M.P.	3,983,668 00	3,869,507 77		114,160 23
Secretary of State	106,151 00	77,694 29		28,456 71
Soldier Settlement	105,000 00	27,890 65		77,109 35
Trade and Commerce	10,944,804 27	9,455,020 07		1,489,784 20
Transport	23,282,376 20	5,761,679 62	16,451,838 42	1,068,858 16
	$2,856,968,573 78	$2,724,248,890 27	$65,231,622 22	$67,488,061 29

Labour

130. A voucher covering an expenditure of $77.75 to the Canadian National Railways for a return ticket, Winnipeg-Vancouver, was returned to the Department for particulars as to the person to whom the ticket was delivered. No reply has been received.

131. A Wartime Bureau of Technical Personnel was created by Order in Council P.C. 780 of February 12, 1941, the Engineering Institute of Canada, the Canadian Institute of Mining and Metallurgy, the Canadian Institute of Chemistry and the Technical Service Council having agreed to establish a body "to organize the placement of technical personnel in the war industries and to co-operate with the Civil Service Commission in arranging for the placement of technical personnel in the government service." The Bureau is financed by accountable advances to meet necessary operating expenses. In the fiscal year

1942-43 the Bureau disbursed $151,776.23, of which $119,513.66 was for salaries. The Department reports that "on behalf of the Government the Minister of Labour has approved all appointments and compensations made to employees since February, 1941." The Order in Council is silent as to authority relied on. The work of the Bureau is of a nature as to raise a question as to the regularity of the mode adopted in making appointments, for the activities appear to be of the nature of an administrative branch.

Munitions and Supply

132. The Department, in accordance with the provisions of the Department of Munitions and Supply Act, constructs defence projects and acquires or produces for the Department of National Defence munitions of war and supplies, as defined by the Act. The costs of these become charges to allotments made to the Department of National Defence. By the Act the Minister of Munitions and Supply is required to organize the resources of Canada, the agencies and facilities to supply the same, and generally to take such steps as are necessary to provide for the fulfilment of the war needs of Canada, present and prospective. Expenditures incurred in this phase of the war effort are charged to allotments made to the Department of Munitions and Supply. An interlocking condition necessarily exists, the selection of allotment to be charged involving the exercise of departmental discretion. An expenditure of $31,238.74, charged to an allotment for the Department of Munitions and Supply, illustrates. On requisition of a Service department, the Department of Munitions and Supply acquired, overseas, a supply of stop watches and made payment in London in accordance with the contract agreement. Some were lost at sea. Strictly regarded, the charge should be recorded against an allotment to the Department of National Defence. In other cases the Department of National Defence accepted the liability and made payment, on the strength of acceptance of liability by the overseas office of the Department of Munitions and Supply. In these types of cases, the advice from overseas of shipment and official notice of loss at sea are accepted departmentally in lieu of vouchers ordinarily contemplated by section 30 of the Consolidated Revenue and Audit Act, 1931.

133. *Capital Assistance.*—A major activity of the Department was that of developing the industrial capacity of Canada in order that munitions of war might be produced for Canada and other countries. This program involved capital assistance policies of various types, but generally, the expression denotes assistance extended to contractors in order that they might expand existing, or provide new, facilities for the production of essential war needs. This type of capital assistance takes the form of financing costs incurred in making plant extensions and alterations, the construction of new buildings and the acquisition and installation of machinery, equipment and tools. As a rule, although there are exceptions, title is in the name of the Crown.

134. *Allotments for Capital Assistance.*—It was observed that some allotments from the War Appropriation to provide capital assistance were not reconcilable with capital assistance amounts authorized by order in council. Frequently this was due to the amount named in the order in council being an estimate only. In other cases, sales tax, customs duties and related charges, payable by the contractor, were not included in the capital assistance amount, thus requiring an estimated sum to be included in the formal allotment. The accounting procedure, to preserve the control contemplated by the legislation, was impeded throughout the year by reason of the fact that additions were made to capital assistance programs without uniformity existing in the treatment of sales tax and customs duties when supplementary allotments were made for projects. For example, part of the original capital assistance program with respect to

Ontario Forgings Limited was cancelled. Although suitable action was taken by Treasury Board, no amendment was made to the governing order in council. In the case of the Steel Company of Canada Limited, no amending order in council was issued, nor was the allotment reduced, although it was observed that the major portion of the initial capital assistance program had been cancelled by the Department. As a consequence, the Company received advances in excess of the requirements of the adjusted program, although it did not make disbursements beyond the revised arrangements.

135. Expenditures to March 31, 1943, in connection with certain projects exceeded amounts authorized by order in council. In many instances the projects were jointly financed by the United Kingdom and Canada. The last settlement of account between the two Governments, on the agreed proportion of costs to be borne by each, was made as of August 31, 1942. No further settlement was made pending completion of the agreement whereby the Dominion Government acquired United Kingdom interests. As a result, in the following instances expenditures borne by the Dominion Government exceeded the allotments secured to finance the Canadian interest:

(*a*) Defence Industries Limited, Project No. 20: This was a joint project. Expenditures of $1,770,180.35 exceed the estimated cost of $1,106,975. In the audit it was noted that expenditures of $1,165,300 reported for an all-Canadian project (also known as No. 20) are considerably less than the estimated cost of $1,924,361.16. The possibility is that part of the expenditures presently recorded against the joint project may be applicable to the Canadian project. The monthly statements supplied by the Company in accounting for the advances do not contain information to enable an adjustment to be made, because the Company accounts for advances as a whole.

(*b*) Dominion Engineering Works Limited: The estimated cost of $5,195,570.84 for the joint project is based upon the allotments secured from Treasury Board, which are considerably less than the expenditures authorized by order in council. The accrued expenditures were $5,250,117.93. The fact that no settlement between the interested Governments was made during the fiscal year with respect to this project would appear to have a bearing on the apparent excess of expenditure over allotments.

(*c*) Electric Steels Limited: Ascertainable expenditures of $1,600,772.09 to March 31, 1943, are recorded as having been made for a part of the capital assistance program for which existing order in council authorization amounts to $1,538,027.65.

(*d*) General Engineering Co. (Canada) Limited: The expenditures of $682,304.58 are part of advances amounting to $5,138,179.58 by the two Governments. In accounting for advances received, the Company records the sum of $4,814,000 as having been advanced on a joint project and $1,473,439.56 on an all-Canadian project. The Company has arbitrarily transferred the sum of $124,179.58, mentioned on page 496 of the Auditor General's report for the fiscal year 1941-42, from the funds advanced up to March 31, 1942, for the joint project, and also the sum of $200,000 received from the United Kingdom Government during the fiscal year 1942-43 for the joint project to the account maintained for advances for the project wholly financed by the Canadian Government. The expenditures to be borne by the Canadian Government with respect to the joint project as authorized by order in council amount to $558,125, against which expenditures of $682,304.58 have been recorded.

(*e*) S. F. Bowser Company, Limited: $93,028.42 expended for the joint project exceeds the estimated cost of $85,328.16. The latter amount is

that allotted by Treasury Board and authorized by order in council. The excess of expenditures over authorization by order in council and allotment is due to the fact that settlement between the interested Governments was not made.

(*f*) Canadian Locomotive Co. Limited (sub-contractor of the Canadian Pacific Railway Company): Expenditures of $174,185.66 exceed the capital assistance of $166,000 authorized by order in council. Investigations are proceeding to rectify the situation.

(*g*) Modern Tool Works Limited: Included in the total expenditures of $329,077.07 is the sum of $177,233.75 which is recorded against an executive authorization of $145,500. As several projects making up this capital assistance program are closely related, the apparent excess of expenditures over the amount authorized by order in council may be due to faulty distribution of items in the accounting.

136. It was also observed that there were a number of projects with respect to which expenditures exceeded, by relatively small amounts, the total of capital assistance authorized by order in council. For these, additional allotments were subsequently authorized, but not in all cases within the fiscal year in which the payments were made.

137. It is an executive practice, in order to preserve an over-all control in certain undertakings, to issue what is termed a commitment authorization, applicable to the succeeding fiscal year. In the audit it was observed that $279,648.34 had been disbursed in excess of the allotments made for 1942-43, because greater progress was made than had been anticipated. Strictly regarded, the expenditures were irregularly made, as the allotments should have been first amended as required by the War Appropriation Act.

138. Expenditures reported as investments in plants of Government-owned companies ordinarily vary from the amounts of the capital assets acquired, as shown in the Balance Sheets of the companies concerned or as referred to in footnotes thereto, by reason of the fact that departmental accounts, recording the cash advances made for capital purposes, are not brought into year-end adjustment with the actual expenditures incurred on capital account by the various companies, nor are such accounts adjusted for inter-company transfers of Crown-owned machinery. A like situation exists with respect to working capital advances.

139. In many instances items of machinery and equipment have been declared surplus to contractors' needs, due to changes in the munitions program, or because of urgent need elsewhere. As a result, many machines have been transferred from one plant to another. The expenditures therefor are recorded under the project for which the machines were originally supplied. Departmental procedures relating to the transfer of machinery do not provide that transfers be authorized by order in council, the view taken being that authority for the expenditures exists in the capital assistance authorized for the project from which the machinery was transferred. When equipment transferred does not constitute delivery of equipment under an authorized capital assistance program, the equipment thus made available to a contractor is made the subject of formal contract. Records of the machinery and equipment transferred between plants are maintained by the Comptroller of the Treasury and the Central Inventory Records Division of the Department. Some items of equipment, considered surplus to the munitions program as a whole, have been sold. The proceeds of such sales to March 31, 1943, by Citadel Merchandising Co. Limited amount to $674,585.60.

140. Working capital advanced to Canadian Pratt and Whitney Aircraft Limited of $495,949.33 has been accounted for by the Company almost completely in the cost of goods shipped. A delay in the recovery of costs from the Department of National Defence (Air) has been due chiefly to contract procedures which have yet to be completed.

141. An allocation of the $12,462,167.98 advanced to Canadian Car and Foundry Company Limited for Hurricane aircraft production has been made by $7,726,433.81 becoming a charge to the Department of National Defence (Air), by reason of an Order in Council, P.C. 2610 of April 1, 1943. Similarly, recovery has been made of the greater portion of the advance payments of $1,838,732.62 to Canadian Pratt and Whitney Aircraft Limited for the supply of Hamilton Standard propellers.

142. *Financial Practices.*—The Department of Munitions and Supply being a servicing department, certain phases of production are financed by means of revolving fund accounts. That is, initial working capital is provided by allotment from the War Appropriation, and payments for supplies produced are recredited to the account. Balances standing to the credit of these special accounts, as well as moneys in the hands of producers, were not redeposited to the credit of the War Appropriation at the fiscal year-end. In view of the fact that all unspent balances in the War Appropriation lapsed on March 31st, attention is directed to the fact that substantial sums were, in fact, thus carried forward into the fiscal year 1943-44, and that the amounts supplement the appropriation made by the War Appropriation Act for the year 1943-44. A state of national emergency existing, no administrative benefit would have resulted by the recovery and surrender of the sums at credit of these revolving fund accounts, as it would have been necessary to re-issue at once like amounts from the new appropriation for war. It has been suggested to administrative officers that appropriate legislation be sought to regularize the practice, if the policy of revolving fund accounts is to be continued.

143. *Production Operations.*—Commencing in 1940-41, working capital advances have been made by the Department of Munitions and Supply to plants engaged in the production of munitions and war supplies. On March 31, 1942, the amount outstanding was $61,700,748.41. In many cases authorizing orders in council specified the total working capital advances to be made, and specific allotments were secured therefor. These allotments were combined and the total increased to $100,000,000 through the creation of a fund known as the Munitions Production Allotment Fund, which was authorized by Order in Council P.C. 8318 of November 21, 1941. This Order directs that the Fund be credited with the proceeds of sales. Concurrently, working capital advances and materials were being supplied by the United Kingdom Government to companies whose production that Government was financing in whole or in part. Deliveries made by the plants for the account of the two Governments did not necessarily conform to the ratio of their respective contributions of fixed and working capital to the plants. Consequently, difficulties were experienced in the billing of shipments and the allocation of the proceeds realized from the plants' products between the two Governments. Many articles and materials produced consisted of components, which at various stages of manufacture or processing, were passed to other plants before they became completed articles. In some plants the Government of the United Kingdom or of Canada, severally or jointly, had a financial interest. Other plants were privately owned, producing articles and materials on contract for which payment was made by the United Kingdom and by the Dominion Government through allotments of the Departments of National Defence and of Munitions and Supply, the articles or materials becoming "free issue" on delivery. Shipments between plants in which the two Governments had a financial interest were

similarly treated. For these reasons, great difficulty arose in establishing, (*a*) the actual cost of completed articles, and (*b*) the accountability of plants for articles and material received, processed and shipped.

144. To simplify the problem and to obtain better financial control over working capital advances, a Munitions Production Revolving Fund was created by Order in Council P.C. 1/2064 of March 17, 1942. It was put into operation on April 1, 1942. Operations necessarily involving both United Kingdom and Canadian Government contracts, disbursements made by either Government prior to April 1, 1942, for working capital advances and for components supplied as free issue to plants were accepted as representing the equity of the Governments in the Fund, as at that date. Only pre-financed plants receiving working capital advances, which produce articles or materials requiring further processing into completed articles, or receive such further articles for assembly or further processing, are financed through the Fund.

145. The Revolving Fund received working capital contributions from time to time from the Governments of the United Kingdom and Canada. During the fiscal year under review, these amounted to $293,821,074.72 and $116,631,972.23, respectively. Of the latter amount, $90,000,000 was provided by the Department of Munitions and Supply from the cash allotment of the 1942-43 fiscal year provided for the Munitions Production Allotment Fund and $26,631,972.23 by the Department of National Defence (Army).

146. For the purposes of the Fund, the munitions plants in which the two Governments had a financial interest, joint or several, are regarded and operated as joint undertakings for accounting and financial purposes, without regard to the extent of the actual financial interest of either Government therein. Profits or losses arising out of the operation of the Fund are to be adjusted after the termination of the war on a basis to be mutually agreed upon by the respective Governments. All working capital advances to these plants from April 1, 1942, were made from the Fund. Similarly, from that date payment for all components or materials required for further processing or manufacture in the munitions plants were made from the Fund, regardless of the source or allotment originally provided or appropriated for that purpose.

147. The operations of this Revolving Fund are on a large scale. A comprehensive accounting system has been developed to record transactions, but the application of the system was not all-embracing at the end of the fiscal year. Attention to problems continues to be given by administrative officers and the effect scrutinized in the audit.

148. A value of free issues supplied to contractors prior to March 31, 1942, had to be obtained before the Fund could be adequately operated. A statement of the value of free issues supplied by the United Kingdom prior to that date was not available until late in the fiscal year; the value is an estimate only, because the actual cost of the stores has yet to be settled. Similarly, considerable time was required to ascertain the value of free issues supplied by the Department of National Defence to contractors. Only preliminary steps appear to have been taken to verify the quantity of all free issue to December 31, 1942, subsequent to which date contractors receiving working capital advances have been advised of the value of all free issues. Consequently, with respect to free issues, the records are complete only from January 1, 1943.

149. In addition to creating the Revolving Fund, Order in Council P.C. 1/2064 of March 17, 1942, provided for the formation of a Pricing Committee which was directed to establish the prices to be charged for the products of the plants whose working capital requirements are provided from the Fund. However, a valuation has yet to be placed on a large portion of the production

of the plants, due in part to the fact that the companies were not supplied with requisite information as to the value of the free issue supplied prior to December 31, 1942. In addition, some companies have failed to produce reliable information as to their production costs. Until such time as all deliveries have been valued at approved prices and recorded in the accounts of the Fund and the companies involved, adequate control over the value of goods shipped will not be obtained. Similarly, it will not be possible until then to value the materials received by the respective governments so that their real respective equities in the Fund may be arrived at. For example, an amount of $6,534,879.56 was due by the Fund at the end of the fiscal year 1942-43 for payments made by the Department of National Defence (Army) on contracts for shell components, and for expenditures with respect to the plant operated by the John Inglis Company made prior to the assumption by the Fund of the financial responsibility thereof. This amount is to be settled by deductions from billings for completed shells and weapons.

150. A revolving fund account was provided for the acquisition of activated charcoal. While approximately one-half of the accrued expenditure reported in the amount of $201,403.86 has been recovered in the first quarter of the fiscal year 1943-44, information provided as to the location of the stores representing the remainder of the reported expenditure is incomplete.

151. Expenditures of $156,064.05 and $44,949.44, respectively, made in 1942-43 for anti-freeze and coal, have been recovered since the close of the fiscal year.

152. Satisfactory confirmation, for audit purposes, of the quantities of chrome ore, valued at $328,051.15, and of molybdenum, valued at $167,266.21, both financed by means of a revolving fund, has yet to be provided. These reserve supplies were held by companies acting as storage agents for the Department.

153. Actual expenditures for tank cars in the fiscal year exceeded the $135,135.15 reported expenditure, by reason of the recovery of $10,306.46 for the depreciated cost of a car irreparably damaged in railway operations. Expenditures of the Department for tank cars are revenue producing, the tank cars being rented through the Consolidated Mining and Smelting Company of Canada to railway companies on a mileage basis. Rentals, less costs of repairs and maintenance, which have been received are accounted as revenue. Rentals amounted to $113,634.06 in the period from December, 1940, to December 31, 1942.

154. *Contracts.*—Not as many contracts are now being made on the cost-plus or percentage-on-cost basis. The same observation is applicable to the practice of making fixed price contracts which extend over a prolonged period. Many contracts are, in fact, repeat orders; consequently it is practicable to establish cost scales and to regulate the profit by means of a fixed unit fee, which may be supplemented by bonuses or reduced by penalties. The percentage of profit allowed has varied by reason of the nature of the purchase; e.g. in the case of articles which require a lengthened period of time to produce, a higher percentage was allowed than in the case of large contracts where productive facilities and finance were provided by the Government, or where the article was of simple character and the manufacturing time cycle was short. Contractors frequently disagree with cost findings. The result is that expenditures made in the fiscal year may be subject to future adjustments.

155. Whenever contracts are on bases other than firm price, it is generally provided that they may be subject to cost audit. In the case of cost-plus contracts, and those providing for periodic audit under a master audit and profit agreement, the examination of contractors' records by the Treasury Cost

Accounting Division appears to be, on the whole, well maintained. Audits of contracts providing for target or trial run quantities are given preferred attention. But with respect to contracts where a cost audit is discretionary with the Department, it is observed that the volume of audit requests is on a scale beyond the availability of men to carry out the examinations.

156. The Department of Munitions and Supply took steps, just before the close of the fiscal year, to negotiate firm price settlements for contracts in the smaller denominations which were subject to audit—as a rule, contracts of $50,000 or less. A plan to do without a cost audit merely because the contract is for a moderate amount is open to question. For example, a series of like contracts may, over a period of time, total a substantial amount. However, the plan was adopted rather than extend the practice of examining the whole of a contractor's orders on an annual profit determination basis. The decision appears to be governed by the fact that, with the limited number of cost accountants available, it was better that they should concentrate attention on the contracts which involve large sums of money.

157. Instances were observed where furnishings, such as kitchen ranges, portable ovens, vegetable peelers, washing machines and refrigerators, have been supplied through construction contractors under cost-plus contracts, rather than through the General Purchasing Branch of the Department of Munitions and Supply. In the early stages of the war, the general principle was laid down that such furnishings should be purchased by the General Purchasing Branch of that Department and supplied to the construction contractors as Government issue. An observation on the subject was directed to the Department of Munitions and Supply. As a result, the Department of National Defence has directed the elimination from contract specifications of all kitchen equipment and similar items which could be secured through the offices of the General Purchasing Branch.

158. Ceiling price contracts generally provide for a fair and reasonable profit being payable to the contractor. The determination of what is fair and reasonable is administratively regarded as a matter for settlement by the Department of Munitions and Supply. The percentage of profit allowed varies, because no two contracts may have been carried out under like conditions. As a rule, profit up to 5 per cent is accepted without question. It was noted in audit examinations that not infrequently a greater percentage was allowed on relatively small contracts than on large ones.

159. Certain types of contracts for the supply of cloth are of the ceiling price type. At the close of the fiscal year 1942-43 a large number of these contracts were still to be cost audited.

160. A ceiling price contract was entered into March 11, 1941, with the Pyrene Manufacturing Company of Canada Ltd., for the manufacture of 362 fire extinguishers, and in October, 1941, a profit of 8·342 per cent, which was administratively considered fair and reasonable, was established by the cost auditor. The Department was queried because consideration had not been given to a subsequent price amendment, nor to amounts paid on the basis of the original contract "on account." The Company was requested to make refund. None was obtained in the fiscal year. The estimated refund amounts to $6,232.05; and refunds on subsequent contracts, let at the same price, may approximate $16,000.

161. In some instances the Department of Munitions and Supply authorizes final settlement of contracts when based on cost statements provided by the supplier. The practice is, as a rule, restricted to contracts for relatively small amounts. During the audit it was observed that this procedure had been

applied in settling two contracts with Pyrene Manufacturing Company of Canada Ltd. One was for $57,500 and the other for $11,500. These statements provided for a refund of $5,337.86, thus reducing the profit to 6 per cent. In reply to an inquiry as to why the procedure was applied to two contracts for substantial sums with a firm whose records had, in previous cost examinations, been found inadequate, it was stated that with respect to the two orders, direct labour charges were relatively small and it was not considered that any adjustment which might be made would warrant a special investigation of costs.

162. An over-all settlement of profit was made with Cordage Distributors Limited in respect of four orders. A loss had been incurred on one order and a profit of less than 5 per cent had been realized on another. The contractor was allowed 5 per cent on the total costs of the four orders. The Department of Munitions and Supply stated that this settlement was not in accordance with their policy, but that it would have been difficult to settle these orders otherwise.

163. The cost audit on a contract valued at $16,735 with J. B. Harper & Company disclosed that a profit of 40 per cent on cost had been made. Adjustment or explanation of this apparently excessive profit has not been received.

164. Order in Council P.C. 4066 of June 6, 1941, authorized contracts to be entered into with three companies to maintain adequate stocks of certain types of aircraft steel, to be held available for the aircraft industry and sold to them at such prices as would result in the profit not being more than 5 per cent. Statements showing profits made on sales to the aircraft industry were to be submitted by the companies at the end of their respective fiscal periods. To June 5, 1943, the only company to submit such statements was Drummond McCall & Company Limited. It showed an amount due the Crown of $373,-025.43 for the years 1941 and 1942. An examination of these statements disclosed a discrepancy between the closing inventory shown as at December 31, 1941, and the opening inventory as at January 1, 1942, resulting in a further amount due of $3,742.22. The other companies, Railway & Power Engineering Corp. Limited, and Thos. Firth & John Brown, have been directed to submit statements of their operations for the period covered by the contract, but these have not, as yet, come to hand.

165. *Stores Audit.*—Test audits of stores accounts at a number of the plants in which the Government has an interest disclosed that efforts are being made to establish adequate stores records; but at only a few are the records complete and satisfactory. In many instances, only certain sections of the stores are properly housed, recorded and periodically checked, and it is the exception, rather than the rule, to take stock, either at regular intervals or progressively, according to a co-ordinated plan. The urgent need of production, continual increases in production programs, accumulation of component parts for final assembly, shortage of competent accountants, and inadequate storage facilities due to deferred deliveries resulting from lack of shipping space to theatres of war are obstacles in the way of an ideal situation from the accounting viewpoint. Good administration demands the putting into effect and rigid observance of procedure calculated to secure sufficient control over the procuring, receiving, inspecting, housing, issuing, condemning and inventorying of stores.

166. *Audit of Sub-Contractors' Accounts.*—Orders in Council P.C. 9159 of November 26, 1941, and P.C. 455 of January 21, 1942, provide a plan whereby cost statements are to be delivered to the Department by auditors of sub-contractors. That is, sub-contractors' auditors were directed to make reports on work performed whenever required by the Minister. These reports include a statement of all billings by the contractor. The departmental Act

now provides that the Minister may demand production or may inspect every account, record or document of sub-contractors. Section 13 of the Act also vests in the Minister the power to re-negotiate both prime and sub-contractors' agreements. Information provided by administrative officers is to the effect that a number of audits have been or were being made of sub-contractors' records, that many cost statements certified to by the sub-contractors' own auditors had been accepted, and that refunds had been obtained from some sub-contractors. Due to the relatively small scale on which audits of sub-contracts have been conducted until recently, few were reviewed during the course of the 1942-43 audit. But to the extent covered by the audit, it appears that not infrequently sub-contractors were making substantially higher rates of profit than were prime contractors.

167. *Spoilage.*—The attention of the Department of Munitions and Supply was drawn to cases observed during the audit where spoilage and waste on war contracts amounted to figures such as appeared to justify explanations. As a result, instructions were issued to the Directors General of Production reiterating the necessity of watching the contractors closely and of taking such steps as to them might appear necessary, either to assist a contractor in the reduction of the amount of spoilage or alternatively to charge the contractor with the responsibility of absorbing any abnormal amount.

168. *Loans.*—A loan of $3,485,360.78 made to the Dominion Steel and Coal Corporation represents payments in accordance with a contract authorized by Order in Council P.C. 3482 of May 16, 1941, whereby an amount not to exceed $3,600,000 was to be contributed by the Department towards the cost of expanding the Company's facilities for producing ingots and rolled steel products. The Company contracted to repay the full amount contributed by the Department, without interest, in consecutive quarterly instalments of determinable amounts, dating from November 30, 1942, extending over a period of ten years. No repayments were made in the fiscal year.

169. A loan of $1,100,000 was made to the Marine Industries Limited to enable the Company to recondition and equip five barges for salt water operation. The amount authorized was originally $600,000, but was subsequently increased to $1,100,000. Audited costs approximate $1,400,000 but have not been finalized, due mainly to the fact that a settlement has not yet been reached with respect to the costs of a sub-contractor. The covering contract provides that, after allowing 5 per cent of gross earnings as operating fee, the loan is to be repaid out of earnings from operations of the barges (only four of which were reconditioned). Repayments are to be made within two months of the close of each quarter. Although the barges were put into operation at various times from August to December, 1942, no accounting has been made by the operating company. The term of the contract extends to six months after the termination of the present war, at which time the amount of any indebtedness of the Company with respect to the loan is to be cancelled.

170. *Acquisition of United Kingdom Capital Investments.*—Agreement having been reached whereby the Government of Canada would purchase the United Kingdom Government's war production interests in Canada, $200,000,000 was paid on account to the United Kingdom Government under the authority of Order in Council P.C. 1569 of March 1, 1943. This payment was made pending determination of the amount payable to the United Kingdom Government for its capital investment in Canadian munitions plants. At March 31, 1943, negotiations between the two Governments had not been completed and the amount payable by the Canadian Government settled, but the effective date of the transfer of all property and assets representing the capital investment of the United Kingdom was authorized, by Order in Council P.C. 2644 of April 1,

1943, to be March 31. The assumption of all liabilities, obligations and commitments of the United Kingdom, estimated at $30,000,000, outstanding as of March 31, 1943, with respect to the capital investment, was also authorized. Steps have since been taken to incorporate into the public records the requisite details with respect to the assets acquired by reason of the payment of $200,000,000 and subsequent advances during the fiscal year 1943-44.

171. *Skilled Workmen from Overseas.*—For purposes of war production, skilled workmen were brought from the United Kingdom. It is a condition of the individual agreements that should the workman elect to return to the United Kingdom at the end of the period of employment, which may extend to six months after the termination of the present war, the Department will pay the expenses of the return journey and insurance for the sum of £1,000 for the duration of the ocean voyage. Dominion of Canada income tax on the wages earned by the workmen in Canada is paid by the Department.

172. *Miscellaneous.*—In my report for 1941-42, it was stated that a sum of $20,990.19 was recoverable by the Department, mainly from the United Kingdom Technical Mission. The sum was recovered in the fiscal year 1942-43.

National Defence

173 (*a*) At the close of the fiscal year a payment on account was made to the United States Government. $19,980,000 was made a charge to Army allotments and $33,300,000 to allotments for Air. Substantial orders had been placed with the United States Government for a varied range of Service requirements. As in the previous years, the orders had been accepted by the United States' authorities subject to an understanding that deliveries would be made as and when it was practicable to do so and that prices would be ultimately finalized. Deliveries, as valued by shipping statements, exceeded the payment on account, but no formal statement of account was delivered in the fiscal year by the United States Government, nor was any demand for payment received. No audit exception is taken to the payments. The sum was owing and the effect of making a payment is to record more truly the actual war costs of the fiscal year. But the practice of making lump sum payments without a formal statement of account being presented is open to the objection that it neither closes the record with respect to any specific order, nor does it clarify the situation as to the effect of re-negotiated contracts which involve deliveries to the Canadian Government.

(*b*) Contracts for munitions, supplies and construction work are made by the Department of Munitions and Supply, therefore, audit observations with respect to such contracts appear under the name of that Department.

Army

174. In some instances it was observed that contracts were formally cancelled even after substantial deliveries had been made. The cancellations were, in the main, due to changes in specifications. The practice was applicable to tire manufacturers to a greater extent than to any other class of contractors. When a general cancellation is made, technically no contract exists to support payments already made. As a consequence of audit observations, the Department of Munitions and Supply, in February, 1943, advised that, in the future, only the balance undelivered on any contract would be cancelled. This practice is now being followed. For audit purposes, the payments prior to the change have been correlated with the contracts under which the articles were produced, although subsequent action by the Department might be construed as declaring the contract void.

175. To establish whether the accounting and physical control of Army stores and equipment was adequate, test examinations were conducted at Ordnance Depots in seven Military Districts. It was found that generally the accounting instructions with respect to stores and equipment issued for the guidance of the Ordnance Corps provided adequate control, but that in some instances the instructions had not been effectively carried out. The Department instituted inquiries, with the result that acceptable explanations have been given with respect to specific observations and remedial action has been taken to clear up unsatisfactory conditions reported and to prevent their recurrence. Appropriate write-off action has not been taken on a number of deficiencies in stores accounts, as the amount of the deficiencies, due to faulty stores accounting methods, has not yet been definitely established.

176. Quantity discounts are offered by some suppliers of materials, such as cement, wallboard, etc. It was observed in the audit that advantage was not invariably taken of the discount provision, due to the fact that different interpretations were being given to the arrangements. Steps were taken to effect recoveries and have discount agreements clarified. It was also noted that, in some instances, the practice existed of ordering less than carload shipments of wallboard. Had carload orders been placed, a saving in freight and in price would have resulted.

177. The practice of paying suppliers in the United States in advance of the shipment of goods has been continued notwithstanding the fact that the Neutrality Act is no longer effective. Balances unsupported by properly certified vouchers as at the close of the fiscal year included amounts paid in the 1940-41 and 1941-42 fiscal years. Approximately $7,344,214 is involved.

178. Payments for extras, amounting to $57,232.88, for such items as kitchen units and additional huts, were made without authority to the Prefabricated Buildings, Limited, Vancouver. Suitable action to regularize the payments was taken subsequent to the close of the fiscal year.

179. Examination of military personnel, seconded to the Inspection Board of the United Kingdom and Canada, disclosed that pay and allowances were not always recovered and, conversely, that charges were being made to the Inspection Board for some personnel not reported as seconded. Certain cases were suitably explained, while investigation is being made with respect to the others.

180. From the examination of the pay accounts for the Reserve Army, it was noted, particularly with regard to local headquarters training, that the accounting for annual training pay advances has not been carried out in accordance with pay instructions issued by National Defence Headquarters. Due to delay in completing and submitting Reserve Army paylists and supporting vouchers, it was necessary to carry forward advances totalling $716,463.99, which were unaccounted for in 1942-43, into the 1943-44 fiscal year's accounts. Instructions are specific with regard to obtaining the signatures of personnel for pay issues; despite this, it is apparent that personnel were required to sign for pay before the amounts due were actually issued or computed.

181. The governing order in council provides that payments to universities on Canadian Officers' Training Corps accommodation account shall, if less than 75 per cent but more than 50 per cent of the establishment is trained, be reduced by 50 per cent. Loyola College, which was paid $2,206.35, trained only 73·5 per cent of its establishment without any reduction being made. This overpayment of $1,103.17 was not recovered. An overpayment of $27.20 to Mont St. Louis College Contingent was adjusted by deduction from the following year's payment. Payments to universities for C.O.T.C. accommodation are charged by the Department of National Defence to the Department of Public Works. A number

of the vouchers supporting these payments by the Military Districts were incomplete or faulty. As a result, a modification has been made in the form on which the universities' claims are submitted, which will tend to eliminate the possibility of incorrect interpretation of the governing regulations.

182. Payments on account of dependents' allowances, Army, Navy and Air, from the declaration of war to March 31, 1943, total $498,083,011.62. In the year 1942-43, total payments were $248,354,949.64. Net overpayments of dependents' allowances since the declaration of war amounted to $446,939.20 at the fiscal year-end. These overpayments are due to adjustments or cancellations in cases where it was disclosed that recipients were not entitled to the allowances issued. A classification of the balances making up this amount is:

Recoverable overpayments:		
Balances being recovered by means of monthly deductions from persons still in receipt of allowance or assigned pay	$135,461 20	
Overpayments with respect to deceased personnel, recoverable from pensions	40,287 40	
Overpayments due from persons who are not now in receipt of dependents' allowance or assigned pay, but which are believed to be recoverable	119,372 42	
		$295,121 02
Overpayments not recoverable:		
Ruled not recoverable by the Board	$ 86,587 74	
With respect to battle casualties	55,418 65	
Sundry	9,811 79	
		151,818 18
Total overpayments		$446,939 20

Navy

183. Contract payments for ship construction, when based on a fixed price, are made by means of progress payments in accordance with the practices of the trade. In the course of audit it was observed that in many instances changes in specifications or in contractual obligations had the effect of creating a recoverable credit to the Crown. It was further noted that the administrative practice was not such as had the effect of invariably resulting in these credits being recovered promptly. On the matter being brought to the notice of the proper administrative authorities, steps were taken to effect recoveries to the Crown. Duplicate payments were observed in the course of audit of shipbuilding contracts. The cause of error was incomplete recording of extras or changes to contracts as authorized from time to time by the Department of Munitions and Supply. New records incorporating all shipbuilding contracts entered into since the beginning of the war were written up. This, it is anticipated, will have beneficial effect.

184. Order in Council P.C. 36/7723 of December 31, 1940, authorized that "an amount of $4,000,000 be allotted from the War Appropriation for the purpose of establishing a Revolving Fund to be known as the Naval Services Equipment Division Account". It directs that the Fund be depleted by expenditures for procurement of components and by operation expenses and be replenished by proceeds of sales; the balance to be carried forward on open account from year to year. The Equipment Division financial transactions, during the fiscal years 1941-42 and 1942-43, were not operated on the basis of what is usually regarded as a revolving fund but rather as a Treasury Board allotment of the War

Appropriation, with expenditures for the procurement of and credits from the sales of equipment being respectively charged and credited to the allotment. Details of 1941-42 and 1942-43 transactions were:

1941-42—Treasury Board allotment $2,029,488.18; gross expenditure $4,448,794.83; sales $3,398,495.95; lapsed $979,189.30.

1942-43—Treasury Board allotment $2,877,709; gross expenditure $5,365,946.54; sales $9,587,698.38; leaving a credit balance of $4,221,751.84 which was transferred to Special Receipts—War Appropriation Acts.

185. In the case of a ship construction contract with Chantier Maritime de St. Laurent, the first authorization, as issued by the Department of Munitions and Supply, stated that payments shall be made "subject to formal contract being executed before the third progress payment is made." It was brought to the notice of administrative officers that payment of the third, fourth and fifth progress claims had been made contrary to the above provision. The payments in question were subsequently regularized by the receipt of the formal contract.

186. In accordance with the terms of section 7 of the Department of Munitions and Supply Act, local purchase authority is granted to the Department of National Defence (Navy). The orders under the above authority are usually placed by the naval establishment by means of a local purchase order. While payments are generally made by Treasury officers, in some cases they were made by the establishment concerned and accounted for through the monthly "Cash Account". Due to the number of duplicate payments observed, enquiries were made as to the reasons. It was found that they were usually the result of the disbursing officer not having on hand, at the time of cheque issue, the departmental authority—the "local purchase order". Corrective instructions have been issued.

187. Many expenditures were not supported by certificates as to prices, due to the absence of copies of "acceptance of tender" issued by the local purchasing agents of the Department of Munitions and Supply at Esquimalt, B.C., and Halifax, N.S., during the fiscal year. Corrective action was taken and the necessary papers are now attached to the records.

188. Attention was drawn to the fact that payments of $31,217.45 and $65,623.97 were made to Canada Packers Limited, St. John's, Newfoundland, without the prior approval of the Governor in Council having been obtained. It was explained that the Department of Munitions and Supply had no representative at the naval base at the time it began to function, and as the supplies were urgently needed for both our own and Admiralty ships using the base, the purchases and payments were treated as made under local purchase authority. The situation has been remedied and the officers at St. John's now operate under proper authority.

189. Audit examinations were made of the Naval stores accounting system during the 1941-42 fiscal year, at the request of the Department. In the Auditor General's report for 1941-42 it was observed that the stores accounting system lacked certain audit and accounting requirements. The Department states that changes in the system have been made.

190. $41,534.18, in the form of accountable advances, was not accounted for within the time prescribed by section 32 (2) of the Consolidated Revenue and Audit Act, 1931. The sum was transferred to the accounts for the fiscal year 1943-44.

191. Section 30 of the Consolidated Revenue and Audit Act, 1931, requires that vouchers support every payment, and section 50 of the Act directs that the Auditor General call attention to any sum charged against a grant which is not

supported by proof of payment. The Navy, in common with other Services, has from time to time received supplies or services from United States contractors which were, and which still remain, incompletely vouched. The sums involved are: $81,904.56 with respect to the fiscal year 1940-41; $1,046,296.12 for 1941-42, and $228,026.95 in 1942-43.

Air

192. The situation with respect to the pay accounts of personnel who have service in the Royal Air Force is not entirely satisfactory. At the time of examination, some 400 personal accounts of individuals repatriated to Canada had not been received at the Repatriation Centre at Rockcliffe, because the United Kingdom Air Ministry were unable to release them until they were sure that all charges had been recorded and the accounts in order. The personnel involved had been discharged in some instances as long as two years ago; in the meantime, any debit balances in the pay accounts remained uncollected. While efforts are being made to establish the exact position of the accounts of personnel who have been paid by the R.A.F., records are still incomplete. In order to bring the Pay and Allowance records of personnel serving in Canada up to date, changes in the Treasury procedure are being considered.

193. An examination of the system employed to recover United Kingdom Government charges from the pay accounts of R.A.F. personnel in Canada disclosed that adequate controls were not being applied to verify that the amounts paid over were in agreement with the sums actually deducted from individual pay accounts. Steps have been taken to provide effective control, thus eliminating the possibility of over- or under-payments being made.

194. Examinations of the progress payments to the Marwell Construction Company, Limited, Vancouver, in connection with a construction project, disclosed that paylists included names of R.C.A.F. personnel who were at the same time receiving R.C.A.F. pay. Inquiry disclosed a practice existing of civilian contractors hiring Service personnel during off duty hours and during leave periods. As a rule these engagements were made with the consent of Commanding Officers, because of acute labour conditions existing. At another project, Service personnel were used during hours off duty with the Air Force, but in this instance reimbursement for the services was made to the Crown. The practice now is that assistance may be given to contractors when, in the opinion of the Air Officer Commanding, an emergency exists. He may then loan Service personnel to the contractors, provided this can be done without detriment to the Service. In the case of cost-plus contracts, contractors are not charged for the services of the men, but in the case of fixed price contracts, contractors are required to reimburse the Crown at prevailing labour rates.

195. Stores' accounts of numerous R.C.A.F. units, depots, civilian operated training schools and overhaul contractors' plants were examined during the fiscal year. A marked improvement was noted in the accounting for and the physical control exercised over stores and equipment. In the case of overhaul contractors' plants, the audit examinations disclosed the existence of unsatisfactory conditions. After discussion, Service Stocktaking groups have been organized and control instructions promulgated.

196. Examinations were made of accounts and records of several companies operating elementary flying training and air observers' schools under agreements with the Crown. The purpose of the examinations was to determine whether equipment of various kinds, which had been loaned to the schools by the Service, was being adequately accounted for, and that provisions of operating agreements were being observed by the companies. As a result of these examinations, reports

were made to the Department indicating unsatisfactory conditions at various schools, particularly in connection with accounting for loaned equipment, accounting for company-owned stores, the compiling of claims for messing and flying hours, control of aviation and motor transport gasoline, and rentals received for the accommodation of civilians at the schools. Appropriate departmental action was initiated.

197. Authority was provided by Orders in Council P.C. 54/8346 of September 15, 1942, and P.C. 11/10576 of November 19, 1942, for advances to an amount of $7,500,000 to various oil companies supplying oil products to the British Commonwealth Air Training Plan until arrangements were completed for payment of their accounts. From September, 1942, to March 31, 1943, advances to an amount of $11,359,500 were made, of which $1,616,500 was recovered, leaving balances outstanding at the close of the fiscal year amounting to $9,743,000.

198. From time to time the Department of Munitions and Supply has entered into contracts with various firms for the repair and overhaul of R.C.A.F. equipment. Many of these firms are repairing Home War, British Commonwealth Air Training Plan and R.A.F. Ferry Command equipment. In many cases progress claims submitted by the contractors for payment do not indicate the accounts to be charged. It has been the practice to charge the Plan with the whole, pending a determination of the proper distribution by a cost audit to be made by the Treasury Cost Accounting Division. Although cost audits have been made on several contracts, only in a few instances has the division of cost been given in the cost audit report, with the result that, at the present time, the larger part of the cost of repair and overhaul is charged to the British Commonwealth Air Training Plan. Until a segregation is made, the Commonwealth Air Training Plan's accounts have been overcharged by an amount which, though undetermined, may be substantial.

199. Order in Council P.C. 1727 of July 21, 1937, authorized the Department of National Defence to enter into a contract with Armstrong Siddeley Motors (later Ottawa Car and Aircraft Limited) for the manufacture of nine Avro 626 aircraft. Five of the nine aircraft were not accepted on delivery because of mechanical faults. During the manufacturing period, progress payments totalling $150,672.97 were made. This amount was $67,955.76 in excess of the value of the four aircraft accepted on delivery. The excess has not yet been refunded to the Crown pending a settlement with the Company as to the disposal of the aircraft not accepted.

200. Audit examination of a contract with the Standard Paving Maritime Limited at R.C.A.F. Station, Sydney, N.S., disclosed that whereas the total authorized expenditure was $825,113.09, actual expenditure amounted to $828,803.09. The payment of $3,690 beyond the authorized expenditure was due to the fact that a cancellation of part of the contract by the Department of Munitions and Supply on July 8, 1941, had not been taken into consideration when payment was made. Information provided is to the effect that the work had been completed prior to the cancellation order being issued by the Department.

201. The Dominion Aeronautical Association was created in 1941 to assist the R.C.A.F. in securing trained pilots for duty as instructors, for transport service and for the Ferry Command. An advance of $75,000 was authorized by Orders in Council of January 31 and May 1, 1941, for expenses incurred by the association in the fulfilment of its undertakings. It was planned as a non-profit venture. As of March 31, 1943, the entire advance of $75,000 was still outstanding in departmental records. The affairs of the Association are now being wound up.

202. Under an agreement with the United Kingdom Government authorized by Orders in Council P.C. 79/4417 of June 18, 1941, and P.C. 26/7123 of September 9, 1941, the sum of £1,994,300 was paid to the United Kingdom Government on account of maintenance and equipment costs of R.C.A.F. Overseas Squadrons. Of this amount, £462,650 is considered as a progress advance covering the period from January 1 to March 31, 1943, because no claim from the Air Ministry for that period had been received.

203. At the end of the fiscal year 1942-43 a balance of $31,234.61, remaining in the High Commissioner's suspense account pending receipt of the covering expenditure vouchers from England, was transferred to the new year 1943-44. Of this amount, $7,740.15 represented expenditures which were incurred during the fiscal year 1941-42.

National War Services

204. Amendments to the Income War Tax Act made provision in the first instance for the collection of National Defence tax by means of salary deduction, and, after the abolition of that tax, for the collection of Income Tax by the same means. Acting on instructions from the Minister of National War Services, the Comptroller of the Treasury has not collected these taxes from members of the Fire Fighters Corps. Presumably the view is that the personnel of the Corps should be considered as members of the armed services and not as civilians and, accordingly, entitled to the exemption enjoyed by naval, military and air force personnel. Authority to support this view was not presented during the audit.

205. Regulations approved by Order in Council P.C. 76/1656 of March 3, 1942, provide that "a suitably equipped automobile shall be supplied, operated and maintained at public expense for the use of the Corps in the United Kingdom." The vehicle was purchased in Canada and payment made on September 14, 1942. Shipment of the vehicle to the United Kingdom had not been made by September 1, 1943.

206. Section 5 of the Public Printing and Stationery Act imposes the duty of auditing all accounts for advertising on the Department of Public Printing and Stationery. Three accounts for billboard advertising were received, totalling $11,751.85, with respect to publicity programs of the Salvage Division. When the first account was received it was submitted to the Department of Public Printing and Stationery for audit, but that Department returned it without any audit certificate, stating that the King's Printer was not prepared to audit such work. Thereupon all accounts were paid without his certificate.

207. Accountable grants for the purpose of financing war auxiliary programs in camp, barrack and special defence areas in Canada and overseas were made to the following orgnizations: Canadian Legion, Knights of Columbus, Navy League of Canada, Salvation Army, Young Men's Christian Association and Young Women's Christian Association. The programs of these organizations entailed substantial expenditures for land, buildings, motor vehicles, furniture, equipment, etc., and were financed both from these accountable grants and also from moneys received from public subscriptions. All purchases of motor vehicles, furniture, equipment, etc., were made in the name of the respective organizations. Although latterly purchases of land and buildings have been made in the name of the Crown, ownership of much of the real estate that has been purchased has been vested in the organizations. In certain cases, land and buildings in urban areas have been acquired entirely from the accountable grants. It was not observed during the audit that any policy had been adopted regarding the disposal of these properties when hostilities cease.

208. Under the authority of a Treasury Board Minute of July 3, 1941, cash allotments up to $50,000 were approved for use as a revolving fund to cover expenditures made by the Department on behalf of the Civilian Technical Corps, such expenditures to be recovered from the Government of the United Kingdom. At the close of the fiscal year 1941-42, $27,077.93 remained unrecovered. Recovery of this balance was not effected during 1942-43, and further expenditures amounting to $7,833 were made.

National Film Board

209. Because of the lack of sufficient funds in the National Film Board vote with which to finance film production, a revolving fund of $100,000 was authorized from the War Appropriation to permit the acquisition of further supplies necessary for the production of war films. The cost of such supplies, when used, was directed to be recovered from the several departments ordering the films. In order to do so, the departments concerned were, in the first instance, charged arbitrary rates for the fully processed film. Resulting credits were then duly apportioned between the revolving fund allotment and the regular vote on a percentage basis, the object being an attempt to credit the vote with the various costs (other than for supplies) incurred in processing, and the revolving fund with the cost of the supplies. Since both the schedule of rates used and the percentages credited were arbitrary estimates, it was impracticable to establish in the audit whether credits placed back into the revolving fund agreed with the actual cost of the supplies used in processing the various films.

Pensions and National Health

210. Test examinations of employment records in the files of the Unemployment Insurance Commission disclose a high percentage of overpayments involving beneficiaries who were fully employed during periods for which they drew benefits under the Post Discharge Re-establishment Order (P.C. 7633 of October 1, 1941). The periods covered by these overpayments varied from one day to seven weeks and related to several classes of re-establishment benefits, including those provided for discharged persons, (1) capable of and available for work but unable to obtain suitable employment, (2) following a course of training, and (3) temporarily incapacitated from obtaining work. In a recent test of some one hundred cases in one region, employment records were located in thirty-eight instances. These records indicated overpayments in sixteen cases, the average period of overpayment being just under two weeks. Earlier examinations in other regions disclosed a not dissimilar over-all picture. It is probable that overpayments might be substantially avoided were claims received by local offices of the Unemployment Insurance Commission and paid in accordance with procedures applicable to unemployment insurance benefit claims. Such procedure would not affect the final approval of re-establishment benefits, which would continue to be vested in boards created by the Department of Pensions and National Health. The Unemployment Insurance Act provides severe penalties for fraudulent practices, whereas P.C. 7633 is not only silent in this respect but a regulation promulgated under the Order is in striking contrast. This regulation reads: "The procuring of out-of-work benefits by false representation or by concealment of or non-disclosure of facts may be sufficient reason for cancellation of any further benefits."

Public Archives

211. In the fiscal year 1941-42, the sum of $2,600 was directed to be paid to four former employees of the Paris, France, office, as compensation for loss of effects by reason of German occupation of Paris. In the fiscal year 1942-43,

further interim payments of compensation totalling $3,567.60 were authorized, it being directed that all be made in annual instalments. In the case of one, the final payment on an award of $1,800 is to be made on March 31, 1947; another is to receive final payment on an award of $867.60 on March 31, 1946; the third is to receive final payment on March 31, 1945, on an award of $1,400, and the other, who is awarded $500, is to receive the final instalment on March 31, 1946. These awards were made in accordance with regulations made by Order in Council P.C. 6/1450 of February 24, 1942, and provide for the payment of annual compensation until the belongings are recovered or permanent loss is established. The annual grant "shall be the difference in cost of rental between a furnished and unfurnished home, reasonably suitable for the person in question in the place where he is stationed each year."

Trade and Commerce

212. Order in Council P.C. 5653 of July 2, 1942, sets aside $500,000 out of the War Appropriation for the purpose of paying additional subsidies to steamship companies operating services in Canadian coastal waters. Payment is conditional on freight and passenger rates not being increased above those charged during the period September 15, 1940, to October 1, 1941. The purpose is to assist in paying increased expenditures resulting from war bonuses paid to crews, war risk insurance on vessels and additional expenditures for fuel, marine insurance, etc. Payments may be made during the period in which, in the opinion of the Minister, such expenditures were caused by the existence of a state of war. The Order in Council provides that every claim be certified by a firm of chartered accountants. Sixteen firms qualified for the subsidy and were paid in total $319,603.09.

213. In order to alleviate famine and starvation in Greece, the Governor in Council authorized that 15,000 tons of wheat per month be provided as a free gift from the Canadian Government to Greece. The Swedish Government agreed to establish and finance a commission to administer the relief, and further, to charter Swedish vessels. Charter costs are to be reimbursed by the Greek Government. It was estimated that $6,384,000 would be required to provide for this gift to the end of the fiscal year. During the period, 3,871,028 bushels of wheat were purchased at a total cost of $3,835,486.35, which was charged to War Appropriation. Assistance was continued in the fiscal year 1943-44.

214. Authority of the Governor in Council was obtained to establish from the War Appropriation a revolving fund of $500,000 to be used for the chartering of vessels as may be found necessary and advisable in any essential Canadian export or import trade. In 1942-43 $350,000 was set aside for this purpose. Payments amounting to $131,750 were made from the fund and it was credited with $116,750 as earnings, leaving a balance of $15,000 as net expenditure charged to War Appropriation. From an accounting standpoint, this fund was treated as an ordinary war allotment, with the exception that revenue was credited back to expenditure.

Transport

215. This Department is charged with the administration of various construction works associated with the development of air fields. The majority of the contracts are based on "unit prices", but some are on "cost-plus" basis. In the case of a contract with H. J. O'Connell, Ltd., Montreal, the first contract was at a firm price of $75,000. Shortly after, it was varied and made on a cost-plus basis, the estimated cost being stated as $250,000. During examination of records it was observed that no cost accounting was currently being made Action to this end was subsequently taken.

216. Net payments of $3,178,000 were made, as of March 31, 1943, to the Coast Construction Company, Ltd., Vancouver, for airport construction. After work commenced, the original agreement was converted to a cost-plus contract. A further sum of $469,000 was paid for roadwork. Replies to audit inquiries are of a nature as to make it appear necessary that the accounts and claims in connection with this Company be further examined before final settlement is made.

Wartime Information Board

217. Press club initiation fees were paid from a War allotment for three employees stationed in the United States. Donations to staff Christmas funds were also charged to the allotment. The payments illustrate a situation which exists in several departments. That is, charges to votes are made for professional and technical annual memberships assessed on their members by law societies, institutes and learned societies. The British North America Act provides that Consolidated Revenue Fund shall be appropriated for the "public services". It has long been constitutional practice to regard the Governor in Council, subject to his being answerable to Parliament, as clothed with power to declare what is for public services purposes. In the class of cases now noted, decision is departmental, and therefore gives rise to a question as to the extent of departments' powers to authorize an expenditure, as a result of which personal benefit accrues to an employee.

218. During the year departmental officials summoned a number of persons to Ottawa for interviews in regard to their possible assignment to positions under the Board. Such persons were informed that their travelling expenses would be met by the Board. Treasury Board approval was obtained for the payment of the expenses of such persons as were subsequently employed, but not for payment of the expenses of those who were not taken on the staff.

Wartime Prices and Trade Board

219. A payment of $254.45 was charged to the Wartime Prices and Trade Board allotment of the War Appropriation, being reimbursement of legal costs incurred by the accused in successfully defending charges under the Wartime Prices and Trade Board Regulations. Prior to payment, the claim was submitted to the Department of Justice, which advised that "the general rule is that costs may not be awarded against the Crown and the Crown is not liable to pay these costs." While recognizing that the Board has authority to pay expenses necessary for carrying out the duties with which it is charged, this Office raised the question as to whether that authority extended to making what was, in effect, an ex gratia payment, which, in the past, was made only when specially approved by the Governor in Council. Accepting the view of this Office, the Board applied for and obtained the approval of the Governor in Council for the payment.

WAR APPROPRIATION (UNITED KINGDOM FINANCING) ACT, 1942

220. Section 3 of the War Appropriation (United Kingdom Financing) Act, Chapter 8, 1942, provided for the payment to the United Kingdom Government of amounts not exceeding in the aggregate $1,000,000,000 to finance the purchase in Canada of munitions of war, foodstuffs, raw materials and other commodities and supplies essential to the conduct of the war and the maintenance of the people of the United Kingdom, and to defray other expenses incurred in Canada for war purposes. The full amount of $1,000,000,000 was paid to the Bank of Canada for the account of the Government of the United Kingdom. This includes $76,428,633.80 expended in acquiring surplus sterling balances not required for the purposes of sections 4 and 5 of the Act.

221. Section 4 of the Act authorized the Minister of Finance to acquire from the Foreign Exchange Control Board sterling balances equivalent, at the rate of $4.45 to the pound sterling, to $700,000,000, and to advance such balances to the Government of the United Kingdom, subject to such terms and conditions as the Governor in Council might approve, provided that no interest be paid under such obligation in respect of any period prior to the termination of the war. Under this authority, the full amount of $700,000,000 was advanced.

222. Under the provisions of section 5 of the Act, Dominion and Canadian National Railways' securities were repatriated during the year. In accordance with the terms of the Act, the Canadian National Railways' securities were turned over to the Railway Company and temporary loans for the amount of $61,321,885.88 were made to the Company to enable to it acquire them.

WAR CORPORATIONS

223. Under the authority of section 6 of the Department of Munitions and Supply Act, twenty-one companies with share capital, as of March 31, 1943, had been incorporated by the Minister of Munitions and Supply under Part I of the Companies Act, 1934, and two without share capital under Part II. In addition to the companies so incorporated, the shares of the Dufferin Shipbuilding Company Limited, which was incorporated under the provisions of the Ontario Companies Act, were acquired by the Crown under the authority of Order in Council P.C. 8027 of October 17, 1941, the name of the Company at the same time being changed to Toronto Shipbuilding Company Limited.

224. In the case of the companies with share capital, the outstanding shares, other than directors' qualifying shares, are in the name of the Minister of Munitions and Supply in trust for His Majesty the King in the right of Canada.

225. Agreements authorized by the Governor in Council have been entered into by the Minister with the various companies. An exception is the case of Trafalgar Shipbuilding Company Limited, which, up to the present time, has acted only in obtaining priorities for the supply of materials required for ship construction, and has not entered into transactions involving the expenditure of public moneys, other than those in respect of its incorporation fee and annual filing fees. These agreements contain the following or a similar clause:

> It is understood and agreed that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

226. The Department of Munitions and Supply Act requires that the accounts of corporate bodies created for its purposes be audited by the Auditor General; in the case of Toronto Shipbuilding Company Limited, the audit is made by reason of a resolution of the shareholders. Reports were issued on the audit of the accounts of each of the companies for the period ended March 31, 1943, the fiscal year-end. Exceptions were North West Purchasing Limited, which was incorporated only in February, 1943, and Veneer Log Supply Limited, which has a fiscal year-end of August 31 (the close of the "Log Year"). The audit reports issued were:

Aero Timber Products Limited—June 10, 1942, the date of incorporation, to March 31, 1943.
Allied War Supplies Corporation—Year ended March 31, 1943.
Atlas Plant Extension Limited—Year ended March 31, 1943.
Citadel Merchandising Co. Limited—Year ended March 31, 1943.
Cutting Tools and Gauges Limited—Year ended March 31, 1943.
Fairmont Company Limited—Year ended March 31, 1943.
Federal Aircraft Limited—Year ended March 31, 1943.
Machinery Service Limited—Year ended March 31, 1943.
Melbourne Merchandising Limited—Year ended March 31, 1943.
National Railways Munitions Limited—Year ended March 31, 1943.
Park Steamship Company Limited—April 8, 1942, the date of incorporation, to March 31, 1943.
Plateau Company Limited—Year ended March 31, 1943.
Polymer Corporation Limited—February 13, 1942, the date of incorporation, to March 31, 1943.
Research Enterprises Limited—Year ended March 31, 1943.
Small Arms Limited—Year ended March 31, 1943.
Trafalgar Shipbuilding Company Limited—August 7, 1941, the date of incorporation, to March 31, 1943.

Toronto Shipbuilding Company Limited—Year ended March 31, 1943.
Victory Aircraft Limited—November 6, 1942, the date of incorporation, to March 31, 1943.
War Supplies Limited—Year ended March 31, 1943.
Wartime Housing Limited—Year ended March 31, 1943.
Wartime Merchant Shipping Limited—Year ended March 31, 1943.
Wartime Metals Corporation—March 17, 1942, the date of incorporation, to March 31, 1943.

Copies of the above-mentioned audit reports were in all cases delivered to the Minister of Munitions and Supply as the principal shareholder.

227. Advances outstanding as at March 31, 1943, for the several companies dealing in commodities, viz., Fairmont Company Limited, Melbourne Merchandising Limited and Plateau Company Limited, are included as assets in the Dominion Balance Sheet. The advances outstanding for Atlas Plant Extension Limited, substantially represented by loans made by that Company to Atlas Steels Limited, are similarly treated. Expenditures incurred by the Department for the purpose of enabling War Supplies Limited to fulfil its obligations under orders received by it from the United States Government are charged to a special open account, the balance of which, after crediting the relative collections, is also included as an asset in the Dominion Balance Sheet as at March 31, 1943. In all other cases the advances made to the various companies during the year have been treated as expenditure, the view being taken that inventories of raw materials and work in process, together with sundry assets carried by the companies other than those referred to above, may not be readily disposed of or realized upon on the cessation of hostilities.

228. The assets of the various companies as at March 31, 1943, totalled $500,979,303.67, including those relating to the special activities of the following companies where special agency relationships, as noted, exist with the Department:

Atlas Plant Extension Limited—The making of payments in connection with "capital assistance" granted to Atlas Steels Limited.
Wartime Housing Limited—The construction of housing accommodation for war workers, as authorized by order in council, together with other special construction projects to be made available to other departments or respecting which the cost is to be recovered.
Wartime Merchant Shipping Limited—The making of payments in connection with the construction of cargo vessels, including the acquisition and distribution of certain component parts.
Wartime Metals Corporation—The development of certain marginal and submarginal mining properties.

Comments respecting certain of the items in the Balance Sheets of several of the companies as at March 31, 1943, are given in the following paragraphs.

229. *Aero Timber Products Limited.*—The net loss for the period from June 10, 1942, the date of incorporation, to March 31, 1943, was $945,088.40. It was due to the carrying on of a selective logging operation, in which logging costs are unavoidably high; while at the same time sales were made at prices which, according to information provided, were in conformity with the sale prices of similar logs produced in the course of normal logging operations, with the closing inventories valued at estimated realizable values, based on such sale prices. Order in Council P.C. 7394 of October 5, 1943, provides that the Company will receive the benefit of surcharges to be established by the Timber Controller on the selling prices of the aero grade lumber manufactured from its logs.

230. *Allied War Supplies Corporation.*—The functions of this Company are supervisory, and the expenditures incurred in connection with the munitions plants under its supervision are consequently not recorded in its accounts.

231. *Atlas Plant Extension Limited.*—Advances received from the Department to enable this Company to make payments, on the Department's behalf, in connection with "capital assistance" granted to Atlas Steels Limited, as author-

ized by the Governor in Council, totalled $8,151,000 as at March 31, 1943, and of this amount, $7,912,776.27 had been disbursed by the Company by the year-end. Of the total expenditures of $8,325,480.93, including $412,704.66 for outstanding accounts payable, expenditures for immovable equipment items and building additions totalled $6,550,920.80. Title for these is vested in Atlas Steels Limited by reason of the provisions of the agreement between that Company, the Minister and Atlas Plant Extension Limited.

232. *Citadel Merchandising Co. Limited.*—A liability of $51,621.30 was recorded in the Company's accounts as at March 31, 1943, for customs duty and import taxes. This represents the liability, as at that date for customs duty and import taxes payable in respect of machine tools which were entered free of duty under Order in Council P.C. 1/8255 of October 24, 1941, and which were subsequently sold by the Company. A similar liability in connection with other machine tools imported under this Order, and subsequently allocated, by way of capital assistance, to authorized Government of Canada munitions projects, had not been computed as at March 31, 1943. However, the Company is engaged in computing the customs duty and import taxes applicable to such machines, in order that the liability therefor might be properly established.

233. *Fairmont Company Limited.*—A net loss of $127,431.03 for the year ended March 31, 1943, was shown as a deduction from Surplus account in this Company's Balance Sheet and resulted from increased costs during the year, while sales continued to be made at not higher than established ceiling prices.

234. The Fairmont Company anticipates that a similar loss will be avoided in the current fiscal year under the procedure established by Order in Council P.C. 5750 of July 20, 1943, which authorizes the Company:

(*a*) to purchase rubber at current market prices and to sell rubber at prices less than the laid-down cost to it established in accordance with the provisions of Order in Council P.C. 7191 of September 12, 1941, as amended, and to incur any resulting trading loss;

(*b*) to charge to and collect from Commodity Prices Stabilization Corporation Limited the amount or amounts from time to time estimated by it, with the concurrence of the Rubber Controller, representing the said loss incurred on the proportion of rubber going into the production of civilian goods;

(*c*) to establish surcharges with the concurrence of the Rubber Controller from time to time for various types and sizes of tires supplied from Canadian manufacturers and processors at rates sufficient to enable the company to recover the amount or amounts established from time to time estimated as the portion of the said loss for rubber going into the production of munitions of war and supplies, and to charge to and collect from the Department of National Defence (Army), the Department of National Defence, Naval Services, the Department of National Defence for Air, Crown companies, Government agencies and other organizations which are entitled to the benefit of prices extended to the Department of Munitions and Supply, the said surcharges for tires supplied from Canadian Manufacturers and processors.

235. *Federal Aircraft Limited.*—Aircraft parts and materials purchased by this Company under the Anson Central Purchasing Plan and the Anson Spares Program are supplied, respectively, to aircraft manufacturers and R.C.A.F. Equipment Depots, at cost; and fuselages manufactured by the Company are also billed at the cost of completed batches. Therefore, no Surplus Account balance appears in the Company's Balance Sheet as at March 31, 1943. The Company's administrative expenses, including those relating to the general supervision of the Avro Anson aircraft production program, totalled $779,857.61 for the year ended March 31, 1943. After deducting an amount of $7,200 which was included in fuselage manufacturing costs and a further amount of $84,226 for cash discounts earned, the balance of $688,431.61 was charged against the advances received from the Department.

236. *National Railways Munitions Limited.*—The following observations were included in the audit certificate entered on the Balance Sheet of this Company:

(1) The amount of $1,432,894.67 shown for the cost of the completed contract not yet billed, includes a total of $40,092.03 for management fees paid or payable to the Canadian National Railways, being $9,971.20 in excess of the amount payable under the contract dated November 21, 1941, between the Minister of Munitions and Supply, the Canadian National Railways and the Company.

(2) The amount of $2,951,496.32 shown for the inventory of work in process does not include additional charges totalling $94,344.50, applicable to materials and components transferred to the Company, at the direction of the Department of Munitions and Supply, from the Montreal Locomotive Works Limited.

(3) Included in the amount shown for the inventory of work in process is a capital loss of $2,302.46 resulting from the transfer of certain Crown-owned capital assets to other munitions plants.

The total of $40,092.03 for management fees, as referred to in (1) above, was computed by the Company on the basis of an anticipated revision of the contract, which revision was, however, not completed. It is understood that an adjustment of the fees has now been made in the Company's accounts, in accordance with the terms of the existing contract. It has also been ascertained that suitable adjustments have been made with respect to the matters referred to in (2) and (3) above.

237. *Research Enterprises Limited.*—The greater part of this Company's production consisted of articles which it was directed to supply, on the Department's behalf, to enable War Supplies Limited to fulfil its obligations under certain of its contracts with United States Government departments. In the absence of ascertained costs, the equivalents of the unit prices provided for in these contracts were used by the Company in billing the Department for articles shipped, on its behalf, for the purpose of the contracts, and billings for other articles were made at unit prices based on estimates of anticipated costs—this procedure continuing throughout the period ended March 31, 1943. On determination of actual production costs, it became apparent that costs had been lower than the billing prices which had been used, and the billings made are regarded as interim only, the excess of deliveries invoiced over the relative costs being carried in the Company's Balance Sheet, as "Reserve for Adjustment of Interim Billings".

238. *Small Arms Limited.*—Shipments of this Company's principal article of production were, during the early production period, invoiced at a unit price arbitrarily established prior to the commencement of production. This practice was continued for some time after the actual cost was established to be lower than the price arbitrarily established. A substantial reduction in the unit billing price was in effect during the closing months of the fiscal year, and a further reduction therein became effective as from the beginning of the year 1943-44. The billings made are regarded as interim only and the excess of amounts invoiced over the relative cost are carried in the Company's Balance Sheet as "Reserve for Adjustment of Interim Billings".

239. *Toronto Shipbuilding Company Limited.*—As at October 20, 1941, the date on which the outstanding shares of this Company, formerly the Dufferin Shipbuilding Company Limited, were acquired by the Crown, the Company held Dominion of Canada bonds to a total of $256,125. Sales since that date reduced the holdings to $134,250 as at March 31, 1943. Capital assets shown as $2,496,491.75 on March 31, 1943, include the book value of such assets held as at October 20, 1941, the date referred to above, together with the appraised value of certain additional assets acquired for the Company at that date from the Dufferin Paving & Crushed Stone Limited and paid for direct by the Crown, and also the further capital expenditures incurred by the Company to March 31, 1943. Title to the capital assets is vested in the Company, and municipal taxes are paid thereon.

240. *Victory Aircraft Limited.*—This Company was incorporated for the purpose of operating the plant previously operated by National Steel Car Corporation Limited at Malton, Ontario, that plant having been expropriated

by the Crown in accordance with the terms of Order in Council P.C. 10011 of November 3, 1942. By P.C. 690 of January 26, 1943, the compensation paid to the National Steel Car Corporation Limited was $4,000,000, of which, as set forth in that Order, $3,299,376 was for fixed assets, $549,939 for the equity in inventory and other current assets, and $150,685 by way of profit on all work performed or in process by the Company (National Steel Car Corporation Limited) in the plant since the commencement of operations.

241. *War Supplies Limited.*—The amount of $4,030,056 shown for refunds payable to the United States Government, in this Company's Balance Sheet as at March 31, 1943, was the amount agreed upon as refundable as at that date in connection with several specific orders. It was recognized that additional amounts would become refundable, or adjustments required of amounts receivable by the Company. Since the close of the fiscal year a large payment has been made by way of an interim refund to be considered as applicable to all orders.

242. *Wartime Metals Corporation.*—In addition to the development and operation of the mining properties under its administration, this Company also acts in a supervisory capacity in connection with the development and operation of certain other mining properties which are financed directly by the Department, and the transactions relating to the latter group of properties are, therefore, not recorded in the Company's accounts. The audit certificate entered on the Company Balance Sheet as at March 31, 1943, includes the following observation:

> The stores records maintained for general supplies, at the several mining projects, were inadequate. Physical inventories of such supplies taken by two of the projects, revealed comparatively large variations from the relative book values in each case; and if similar variations are found when physical inventories are taken at other projects, further adjustments of the accounts maintained for Capital Expenditures and/or Development and Pre-Production Expenses will become necessary.

A communication recently received from the Company in this connection states that "adequate stores records were installed on all projects as soon as it was physically possible to do so, and these discrepancies occurred when the operations were started and speed in getting into production was of major importance."

243. *Crown-owned Capital Assets.*—With the exception of Toronto Shipbuilding Company Limited, where title to the capital assets is vested in the Company, title to the capital assets used by the various manufacturing companies is vested in His Majesty the King in the right of Canada. For this reason, such assets are not reflected in the Balance Sheets of the companies concerned, although footnotes to the various Balance Sheets give the cost valuations of the Crown-owned capital assets in the companies' charge as at March 31, 1943, the total of such assets being $58,009,686.75 as of that date.

CONTROL BODIES

Commodity Prices Stabilization Corporation Limited

244. Order in Council P.C. 9870 of December 17, 1941, provides that the Auditor General of Canada shall be the auditor of the Corporation. The accounts for the year ended March 31, 1943, have been audited and the report thereon transmitted to the Minister of Finance.

245. The Corporation was authorized by Order in Council P.C. 9242 of October 9, 1942, to guarantee payment of promissory notes representing advances by any bank to any person, firm or corporation engaged in the production of logs or lumber during the season 1942-43, provided that the liability

of the Corporation under the guarantee should not exceed an aggregate amount of $2,500,000. Agreements were entered into with the chartered banks, whereby the Corporation's liability in the case of each guaranteed credit in excess of $10,000 was limited to an amount equal to 15 per cent of the maximum amount of indebtedness outstanding at any one time. In respect of credits not exceeding $10,000, the Corporation's liability was limited to an amount equal to 15 per cent of the total sum determined by ascertaining the maximum amount of guaranteed indebtedness outstanding at any time on each credit respectively, and adding together all the said maximum amounts. The Corporation's contingent liability at March 31, 1943, in respect of two loans appeared to be understated. The original notification of credit placed the amount granted to each borrower at $5,000. The amounts actually advanced were $6,700 and $5,810, respectively. The provisions of the agreement with the bank permitted the bank to increase the amount loaned beyond the original credit up to but not exceeding $10,000. As the Corporation reported its contingent liability on the basis of $5,000 for each loan, it was pointed out that the bank might reasonably consider the guarantee as applicable to the full amount loaned in each case. This was subsequently ascertained to be the case and the contingent liability of the Corporation at March 31, 1943, was adjusted accordingly.

Wartime Food Corporation Limited

246. A by-law of Wartime Food Corporation Limited, a subsidiary of Commodity Prices Stabilization Corporation Limited, provides that the Auditor General of Canada shall be auditor of the Company. The accounts of the Corporation for the year ended March 31, 1943, have been audited and a report thereon transmitted to the Minister of Finance.

Wartime Salvage Limited

247. Order in Council P.C. 2530 of March 30, 1942, authorizing the Minister of Finance to enter into an agreement with this Company, directs that the Auditor General shall be the auditor of the Company. In accordance with this direction, the accounts were audited for the period from April 24, 1942, the date of incorporation, to March 31, 1943.

Canadian Wool Board Limited

248. By Order in Council P.C. 1835 of March 10, 1942, authorizing the Minister of Finance to enter into an agreement with this Company, it was directed that the Auditor General be the auditor of the Company, and in accordance with this direction the accounts were audited for the period from March 18, 1942, the date of incorporation, to March 31, 1943.

Sugar Administrator

249. The Order in Council, P.C. 3223 of October 21, 1939, making regulations respecting sugar, directs that the accounts of the Sugar Administrator be audited by the Auditor General. For the purposes of the activity, the fiscal year ends August 31. Apart from administrative expenses, which are charged to the allotment made from the War Appropriation for the administrative costs of the Wartime Prices and Trade Board, no expenditures chargeable to Consolidated Revenue Fund were incurred by the Sugar Administrator. The accounts of the Administrator have been audited for the fiscal years ended August 31, 1942 and 1943, and certificates given to the Wartime Prices and Trade Board that the Balance Sheets presented by the Sugar Administrator exhibit a true and correct view of the state of his accounts at the close of the respective years.

MISCELLANEOUS AUDITS

Balance Sheet Accounts

The following are comments on certain accounts included in the Dominion Balance Sheet:

Assistance to Indians

250. Section 94B of the Indian Act authorizes the granting of loans for co-operative projects. These loans are made subject to such terms and conditions as the Governor in Council may direct. One of the stipulations is that loans are repayable in five annual instalments. The principal outstanding as of March 31, 1943, was $16,799.57; interest was $5,119.94. Of these amounts, $15,366.63 is arrears.

Empire Settlement Scheme

251. From the date of inception of this Scheme, loans totalled $1,022,867.59, of which $790,805.12 has been repaid or rebated, leaving a balance of $232,062.47. Of this amount, $117,981.44 is owing to the Dominion of Canada and is included in the Balance Sheet under Miscellaneous Current Accounts, and $114,081.03 is the equity of the Government of the United Kingdom. In the year 1942-43 collections amounted to $68.97. The outstanding balances are considered by the Department to be uncollectible.

King's Printer's Advance

252. This account is limited by the Act to $700,000 plus amounts due to the King's Printer by the Houses of Parliament and the departments. At the close of the fiscal year 1942-43, the $700,000 had been exceeded by the sum of $1,019,742.21. The excess was advanced without statutory authority but, by application of the War Measures Act and the War Appropriation Act, authority has since been granted to increase the statutory limit of $700,000 to $2,000,000.

Seed Grain and Relief Advances, Department of Mines and Resources

253. This account is maintained in connection with seed grain and other advances made over a long period of years. The balance of principal outstanding as shown on the Dominion Balance Sheet at March 31, 1943, is $2,701,129.68, of which $303,881.43 has been transferred to Non-Active account. Interest amounted to $3,558,395.49, making a total of $6,259,525.17. There does not appear to be any systematic collection policy, no demands for payments being sent debtors. Collections in 1942-43 amounted to only $23,746.10.

Transport Department Stores

254. At the close of the fiscal year 1942-43, the ledger balances of the stores inventories totalled $1,403,236.34. This amount exceeded the actual inventory by approximately $18,200, which was the value of stores issued to various services for which repayment was not made until 1943-44. In one instance the appropriation for the service would have been over-expended by approximately $1,200 if the stores had been paid for in 1942-43.

Government Officers' Guarantee Fund

255. Pursuant to the regulations governing this Fund, Treasury Board approved payments from the Fund during 1942-43 of amounts totalling $12,964.26 in respect of seven defalcations. Payments were applicable to the following departments: Finance, $29.30; National Defence (Army), $7,092.17;

National Defence (Air), $5,000; and National War Services, $842.79. An additional amount of $166.34 in connection with the defalcation in the last-named Department was paid in 1943-44. The total standing to the credit of the Fund at March 31, 1943, was $238,640.73.

Military Estates

256. There remain in the records of National Defence (Army) a number of estates associated with the casualties of the 1914-18 war, mainly by reason of the fact that next of kin cannot be located. Much can be said in favour of these files being closed and the moneys transferred to the general credit of Consolidated Revenue Fund, especially where a pre-enlistment place of permanent domicile in a province of Canada cannot be established. A survey disclosed that there is no adequate internal audit of the distribution of estates' funds. The Department has undertaken to provide this safeguard. The balance appearing in the Dominion Balance Sheet at March 31, 1943, was $122,268.53.

Post Office Savings Bank

257. The balance at credit of the Post Office Savings Bank account at March 31, 1943, was $24,373,991.48. Examinations of the accounting system resulted in the opinion that, while the system includes adequate safeguards against irregularities and loss, it has features that are antiquated and inefficient. The introduction of up-to-date accounting methods would promote efficiency and should result in labour savings. The defects of the accounting procedure were referred to as early as June 24, 1921, and again in 1933. They were again noted to the Department during the past year.

258. Section 2 of the regulations approved by Order in Council P.C. 311 of February 22, 1911, provides that:—

> Deposits will be received, provided the deposits by such depositor in any year ending the 31st of March do not exceed $1,500, and provided the total amount standing in such depositor's name in his ordinary deposit account in the books of the Postmaster General does not exceed $5,000, exclusive of interest.

This rule has not always been strictly enforced.

R.C.M.P. Dependents' Pension Fund

259. Section 86 (5) of the R.C.M.P. Act requires the account to be audited annually by the Auditor General and a report made to Parliament. The operations for the year were as follows:—

Balance at credit, March 31, 1942		$226,689 47
Receipts—		
Contributions from members	$81,496 25	
Interest credited by Department of Finance	10,011 94	
Unclaimed cheques deposited	79 70	
Stoppages in error	8 79	
		91,596 68
		318,286 15
Disbursements—		
Withdrawals	$24,187 03	
Lump sum benefits	1,207 62	
Pensions	250 60	
Unclaimed cheques re-issued	48 05	
Stoppages in error remitted	8 79	
		25,702 09
Balance at credit, March 31, 1943		$292,584 06

260. The legislation, as enacted in 1934, provides for awards being made by the Minister. In 1940 the R.C.M.P. Act was amended and it is now directed by section 27 that: "Notwithstanding anything in this Act, any pension, gratuity or allowance provided for by this Act shall be granted only with the approval of the Governor in Council." If the intent of this amendment is to extend the direction to the Dependents' Pension Fund, it is not being observed. In the course of audit it was noted that a ministerial award was made. The Department was queried as to authority. Departmental opinion is that the 1940 amendment was not intended to be applicable to such awards.

Unemployment Insurance Fund

261. The balance at the credit of this Fund at March 31, 1943, was $114,011,083.08, of which $5,639,004.90 was cash and $108,372,078.18 the value of Dominion of Canada securities at book value (plus accrued interest) held by the Bank of Canada. The Auditors of the Bank of Canada furnished a certificate to the effect that securities held by the Bank of Canada as at December 31, 1942, had been inspected and found to be in order.

262. Many thousands of temporary employees of the Government of Canada were brought within the Unemployment Insurance scheme subsequent to July, 1941, the date on which the Act became operative. One large group, Dominion Arsenal employees, were insured as from September, 1941; the largest group came in in the summer of 1942, and a further group as late as 1943. Representations were made to the Governor in Council to the effect that several persons who were employed in the Public Service of Canada had become unemployed, but were ineligible for Unemployment Insurance benefits for the reason that, although they were in insurable employment since July 1, 1941, they had not contributed to the Fund from that date, and thus failed to meet the qualification requiring at least one hundred and eighty days' contributions. To protect such employees, Order in Council P.C. 104/4860 of June 9, 1942, directs that:—

> if any person establishes to the satisfaction of the Unemployment Insurance Commission on a claim for benefit that he was, during any period subsequent to June 30, 1941, employed in the Public Service of Canada and was an insured person under the provisions of the Unemployment Insurance Act and that contributions, under the provisions of the said Act, were not made in respect of his employment during any period of the said employment, the department, branch or agency of the Public Service of Canada by which such person was employed shall on the request of the Unemployment Insurance Commission forthwith pay to the said Commission the amount of the employer's and employee's contributions under the said Act, for the period during which contributions have not been paid.

This direction departs from a principle of unemployment insurance schemes, in that provision is made to pay premiums only in cases where benefits will be paid. In other words this is insurance for a selected group against a certainty. In all insurance of this character, contribution rates are based on the principle that contributions from the entire insured population will provide only for the percentage of the whole group who, it is expected, will become unemployed and be entitled to benefits. There has thus been established by an executive order an unforeseen and substantial potential contingent liability against the Unemployment Insurance Fund.

263. The Act provides (section 72) that where an employer fails to make contributions, thus depriving an employee of the statutory rights to benefits, such benefits may be paid and the Commission may recover from the employer as a civil debt an amount equal to such benefits so lost by the employee. As the statute expressly denies an employer the right to deduct contributions from an employee's wages other than those covering the current wage period, it would seem that when doubt exists as to the insurability of groups of employees, such persons should be insured as from the date that this doubt is removed by resolution of the Commission and formally incorporated in regulations.

War Damage Insurance

264. Receipts and disbursements for the year ended March 31, 1943, were audited. Under the provisions of section 21 (2) of the War Risk Insurance Act, Chapter 35, 1942, the sum of $100,000 was credited to the account from the Consolidated Revenue Fund. The total insurance to March 31, 1943, excluding grain insurance, Dominion Government property and transit policies, was $1,942,528,424.75. Gross premium receipts, excluding those from grain and Dominion Government-owned property, were $4,586,597.40, from which agents' policy fees totalling $136,411.41 were deducted, leaving a net premium income of $4,450,095.99 which was credited to the Receiver-General. Disbursements for administration expenses totalled $62,581.17, leaving a balance of $4,487,514.82 at March 31, 1943. The Supervisor of War Damage Insurance reported that amounts of $46,438.06 and $18,690.10 had been set up as reserves for the payment of remuneration to insurance companies, and of policy fees to direct writing mutual insurance companies and reciprocal insurance exchanges in respect of business underwritten to March 31, 1943. Two claims, estimated at $235, were reported to be outstanding at March 31, 1943.

265. In addition to the above, premiums received from the Dominion Government in respect of Dominion Government-owned property totalled $809,132.18, and premiums in respect of grain under the special scheme instituted under the provisions of section 4 of the Act totalled $404,382.49. The Act does not bring property held in the right of Canada within the scheme. That has been done by Order in Council P.C. 2/8917 of September 30, 1942, which was made under the authority of the War Risk Insurance Act, 1942, and the War Measures Act. The preamble of the Order in Council among other things states "that the adoption of the policy of insuring all Government property against war risk would constitute a sound budgetary procedure against a possible destruction of large and valuable public assets". The Order directs that "all property of His Majesty in right of the Dominion of Canada", with certain exceptions, "be insured against war damage under the War Risk Insurance Act, 1942", with the proviso that no commission be paid under any policies issued or contracts of insurance entered upon. It is a provision of section 5 of the Act that a contract of insurance is binding only after payment of premium and execution of the policy, and by regulation it is provided that no coverage is in effect until two days after insurance is made. Despite these provisions, policies have been issued to departments as from October 1, 1942, although application for insurance, execution of policies and payment of premiums were made months subsequent to October 1. The action taken is open to objection because: (1) department votes were charged with an expenditure without any benefit accruing; and (2) departmental votes were employed to strengthen, or fortify, the credit of the War Damage Insurance Special Account, although Parliament had specifically directed, by section 21 of the Act, that this be done by the Minister of Finance, with the approval of the Governor in Council, drawing on unappropriated moneys in Consolidated Revenue Fund to a maximum of $5,000,000; also, that should any deficiency arise in the Special Account, it shall be liquidated by means of "moneys provided by Parliament to meet any deficiencies in the Special Account".

Departmental Accounts

The following comments are on certain accounts which are kept only departmentally. They are not included in the Dominion Balance Sheet.

Post Office Guarantee Fund

266. The fund was established under authority of section 7 (*q*) of the Post Office Act, and was built up in the first instance from compulsory contributions made by Post Office employees, during the period from inception (March 14, 1898) to April, 1919, but since that date the interest credited on the capital amount of the fund has been more than sufficient to meet all known losses. At the commencement of the fiscal year 1942-43, the fund amounted to $372,356.36; during the year the interest increment was $13,901.14 and the net amount of claims paid $4,369.40. At the close of the fiscal year the fund amounted to $381,888.10. Of this amount, $275,290.72 was invested in Dominion of Canada bonds (par value $294,000) and the remainder held on deposit in the Post Office Saving Bank.

Supreme Court of Canada

267. A statement of the Registrar of the Court, certified by the Bank of Montreal, shows an amount of $21,856.81 as outstanding deposits in the Supreme Court Security for Costs Trust Account on March 31, 1943. Some deposits date from 1891.

Other Accounts

Canadian Broadcasting Corporation

268. The accounts of the Canadian Broadcasting Corporation for the fiscal year ended March 31, 1943, were audited in accordance with section 20 of the Canadian Broadcasting Act, 1936.

269. The $4,970,269.59 revenue of the Corporation was derived from licence fees, $3,701,690.24; commercial broadcasting, $1,243,553.08, and miscellaneous, $25,026.27. The expenditures for the year amounted to $4,740,008.03, made up of: programs, $2,329,648.94; station network (wire lines), $777,307.60; engineering, $809,610.41; reserve for depreciation, $411,244.83; administration, $207,890.64; and commercial, press and information, and interest on loans, $204,305.61. The excess of revenue over expenditures, $230,261.56, was credited to the operating surplus.

270. Condensed balance sheets at the close of the fiscal years 1942-43 and 1941-42 follow:—

Assets	1942-43	1941-42
Fixed	$2,621,253 97	$2,506,051 49
Less, Reserve for depreciation	1,823,135 91	1,415,946 47
	$ 798,118 06	$1,090,105 02
Current	787,342 87	737,210 11
Investments, including accrued interest	501,130 14	501,130 14
Deferred and prepaid charges	158,762 31	150,073 18
	$2,245,353 38	$2,478,518 45
Liabilities		
Current	$ 289,189 81	$ 249,217 67
Loans from Dominion Government	.....	503,398 77
Reserve for renewals and replacements	400,000 00	400,000 00
Capital surplus	494,377 16	494,377 16
Operating surplus	1,061,786 41	831,524 85
	$2,245,353 38	$2,478,518 45

271. The Corporation expended $4,070.41 in connection with the International Short Wave Station at Sackville, N.B. This expenditure was incurred on behalf of the Dominion Government and the account receivable is included in current assets.

Federal District Commission

272. Section 18 of the Federal District Commission Act, Chapter 55, 1927, provides that all expenditures by the Commission be subject to the audit of the Auditor General in the same manner as other public moneys. Pursuant to this direction, receipts and disbursements of the Commission for the fiscal year ended March 31, 1943, were audited. Recommendations were made that, as soon as practicable, the present system and records be revised to facilitate the production of comprehensive and accurate statements of the operations and affairs of the Commission.

Foreign Exchange Control Board

273. The fiscal year of the Foreign Exchange Control Board is the calendar year. It is directed by Order in Council P.C. 7378 of December 13, 1940, that "an annual audit of the transactions of the Board shall be made by the Auditor General in such manner as he thinks proper and he shall certify to the House of Commons that in his opinion, having regard to such examination, the transactions of the Board have or have not been in accordance with the provisions of this Order and that the records of the Board do or do not show truly and clearly such transactions." From the information and the explanations received in the course of the audit, I am of the opinion, having regard to such examinations, that the transactions of the Board have been in accordance with the provisions of the Order in Council and that the records maintained show truly and clearly such transactions.

National Battlefields Commission

274. Section 14 of the National Battlefields at Quebec Act, Chapter 57, 1908, provides that all accounts, receipts and expenditures of the Commission shall be subject to the audit of the Auditor General of Canada as in the case of public moneys, and subject to the provisions, so far as applicable, of the Consolidated Revenue and Audit Act. Pursuant to this direction, the receipts and disbursements of the Commission for the year ended March 31, 1943, have been audited.

275. Section 11 of the Act, as amended, provides that before entering upon any work of improvement or construction or any other work involving the expenditure of money, the Commission shall have plans prepared of the proposed works, and submit them to the Governor in Council, with such additional information as may be required, and shall not proceed with any such work until approved by the Governor in Council. Since 1939-40 the estimates of the Commission have not been submitted for the approval of the Governor in Council, as contemplated by this section of the Act.

276. As a result of the audit, recommendations have been made to the Commission to the effect that, as soon as practicable, the present system of accounting be revised to permit the production of comprehensive statements of the assets and liabilities and of the operations of the Commission.

National Harbours Board

277. The accounts of the National Harbours Board for the year ended December 31, 1942, were audited in accordance with section 34 of the National Harbours Board Act, 1936.

278. The revenue of the Board totalled $11,319,106.74, which included $150,000 from the City of Montreal and $150,000 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge.

279. Expenditures amounted to $15,867,041.65, being operating expenses, $5,219,781.05; interest to private holders, $1,025,796.26, and $7,001,760.39 for interest due the Dominion Government; $1,964,301.25 for reserve for replacements and depreciation, and $655,402.70 for miscellaneous charges to income. The net income deficit for the year was $4,547,934.91 and a further amount of $269,494.14 was charged to surplus and deficit account as a result of capital asset write-offs and other adjustments.

280. A condensed summary of the balance sheets for all harbours and elevators operated by the National Harbours Board, including Jacques Cartier Bridge, at the close of the years 1942 and 1941, is:

Assets	1942	1941
Fixed	$224,898,831 40	$224,352,663 48
Less—Reserve for replacement, depreciation and miscellaneous	14,851,062 10	12,702,566 29
	$210,047,769 30	$211,650,097 19
Current	4,159,489 79	3,817,976 04
Investments and other funds	12,703,041 65	11,679,954 31
Prepaid charges and deferred debits	48,617 87	65,468 88
Bond discount, Jacques Cartier Bridge	237,372 66	246,218 82
Security Deposits	109,860 61	232,039 47
	$227,306,151 88	$227,691,754 71
Liabilities		
Debenture indebtedness to Public	$ 20,505,082 35	$ 20,601,582 35
Current	943,591 73	974,481 73
Deferred Items	284,990 83	239,730 33
Security Deposits	109,860 61	232,039 47
Proprietary Accounts	205,462,626 36	205,643,920 83
	$227,306,151 88	$227,691,754 71

The following statement shows the various items which constitute the proprietary accounts:—

	1942	1941
Loans and advances from Dominion Government	$155,095,479 84	$155,574,357 14
Matured Interest due Dominion Government	55,074,759 45	51,072,999 06
Expenditures under Dominion Government Appropriations	51,023,911 81	50,068,929 23
Reserves—		
Fire and General Insurance	688,060 35	563,036 14
General Workmen's Compensation	204,569 64	171,324 94
	262,086,781 09	257,450,646 51
Less—Deficit Account	56,624,154 73	51,806,725 68
	$205,462,626 36	$205,643,920 83

281. The loans and advances from Dominion Government, $155,095,479.84, are understated by $258,637.22, which is included with expenditures under Dominion Government appropriations.

282. The net amount of loans outstanding at March 31, 1942, for all activities under the Board amounted to $154,680,468.19. During the year ended March 31, 1943, loans totalling $1,164,960.22 were made by the Govern-

ment, while during the same period the Board repaid $788,943.33, leaving the net outstanding loans at March 31, 1943, $155,056,485.08, as follows: Halifax, $12,471,412.12; Saint John, $16,804,553.52; Chicoutimi, $3,838,060.26; Quebec, $27,765,994.73; Three Rivers, $3,821,008.72; Montreal, $69,090,511.87; Jacques Cartier Bridge, $5,195,056; Churchill, $10,258.98; Vancouver, $25,059,628.88.

283. During the year the Board paid to the Government $2,601,603.41 for interest on loans made with respect to the several harbours and elevators: Halifax, $850,000; Saint John, $500,000; Three Rivers, $50,000; Montreal, $500,000; Churchill, $1,603.41; Vancouver, $700,000; and $39.04 on working capital loans of $90,000 and $5,000 to Churchill and Prescott Elevators, respectively.

284. The Board also paid to the Government $254,280.30, being surplus for 1942 derived from the operations of the Prescott Elevator, $150,355.98; Port Colborne Elevator, $97,858.99; and Churchill Elevator, $6,065.33.

Yukon Territory Accounts

285. Revenues and expenditures of Territorial funds and of the portion of moneys appropriated by Parliament which the Commissioner is authorized to expend, were audited in accordance with the provisions of section 22 of the Yukon Act. The following are statements in connection therewith:

Yukon Consolidated Revenue Fund

Balance in Fund, March 31, 1942		$ 1,199 50
Revenues—		
Tax Revenues—		
Gas and fuel oil tax	$ 19,562 35	
Railway, steamer and barge tax	10,714 00	
Poll tax	7,385 00	
Fur export tax	7,190 52	
Succession duties	5,024 67	
Mineral claims tax	1,153 31	
Mayo and Whitehorse land tax	3,689 88	
Territorial income tax	924 15	
		$ 55,643 88
Non-Tax Revenues—		
Privileges, licences and permits	$ 14,411 00	
Proceeds from sales	3,022 39	
Services and service fees	39 00	
Miscellaneous	2,696 66	
		20,169 05
Grants from Dominion Government	80,000 00	
Grant from Territorial Liquor Account	90,000 00	
		170,000 00
		$247,012 43
Expenditures—		
Hospitals, charities and public health	$ 86,588 23	
Roads, bridges and public works	63,587 13	
Schools	36,876 26	
Grants	11,959 92	
Salaries and travel	8,355 34	
Miscellaneous	18,214 21	
		225,581 09
Balance in Fund, March 31, 1943		$ 21,431 34

Yukon Territorial Liquor Accounts

Profit and Loss Account, March 31, 1943

Cash sales	$637,777 66	
Storage allowances	1,157 25	
Claims allowed	1,301 30	
1941-42 petty cash deposited in 1942-43	100 00	
		$640,336 21
Cost of goods sold—		
Inventory, April 1, 1942	72,690 48	
Purchases	248,349 87	
Customs duties, freight, marine insurance	98,421 18	
	$419,461 53	
Inventory, March 31, 1943	65,162 86	
		354,298 67
Gross profit		$286,037 54
Selling expenses		21,217 82
Net profit transferred to Surplus Account		$264,819 72

Balance Sheet, March 31, 1943

ASSETS

Cash on hand and in transit	$ 14,499 00	
Cash in bank less outstanding cheques	179,039 61	
		$193,538 61
Inventory		65,162 86
Accounts Receivable		1,301 30
		$260,002 77

LIABILITIES

Accounts Payable		$ 1,427 60
Surplus Account, April 1, 1942	$ 83,755 45	
Net profit, year to March 31, 1943	264,819 72	
	$348,575 17	
Less transfer to Yukon Consolidated Revenue Fund	90,000 00	
		258,575 17
		$260,002 77

Inspection Board of United Kingdom and Canada

286. In addition to performing inspectional duties in Canada and the United States, the Board conducts research and experimental work as required, and acts as a liaison agent between various technical departments in Canada, the United Kingdom and the United States. The Board was formed under authority of an agreement dated November 6, 1940 (authorized by Order in Council P.C. 5995 of October 26, 1940) between His Majesty's Governments of the United Kingdom and of Canada, respectively. The Board consists of eight members, four being appointed by each Government. Financial control is exercised through two members of the Board (one representing each Government) who are designated as financial members.

287. Among other things, the agreement provides that the Board inspect and certify such classes of munitions and supplies as is directed by either or both Governments, and also act as agent of the Governments in performing such duties. The Governments undertake to place at the Board's disposal,

without charge, all buildings and lands in Canada held for inspection purposes, as well as all inspection tools, gauges, apparatus, drawings and specifications and other equipment owned by either of them in Canada or in the United States.

288. Funds for the operation of the Board are provided in the first instance by the United Kingdom Government. Such matters as the Board's financial policy, methods of accounting to the two governments, the distribution of running costs and capital expenditures, and the disposal of assets on cessation of hostilities are governed by regulations issued under authority of the agreement.

289. Expenditures of the Board from January 1, 1941, to March 31, 1943, amounted to $50,832,142.23, and were provisionally assessed against the two Governments as follows:—

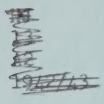
	Running Costs in Canada	Running Costs in U.S.A.	Capital Expenditures	Total
Canada's share	$17,564,170 64	$ 211,343 33	$ 594,753 51	$18,370,267 48
United Kingdom's share.	25,033,693 29	6,833,427 96	594,753 50	32,461,874 75
	$42,597,863 93	$7,044,771 29	$1,189,507 01	$50,832,142 23

It is anticipated that this division of costs may be revised in the light of future experience, as the method of division is still under review by the representatives of the respective governments.

WATSON SELLAR,
Auditor General.

November, 1943.

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